Nos 1 to 84 Addenda

GOVERNMENT OF INDIA.

5529

CODE OF INSTRUCTIONS

FOR

THE CONDUCT OF OFFICE BUSINESS AND FOR THE REGULATION OF ACCOUNTS

IN

THE FOREST DEPARTMENT:

WITH

PRESCRIBED AND SUGGESTED FORMS.

BENGAL SECRETARIAT LIBRARY

SECOND EDITION,

Corrected to 31st March 1881.

CALCUTTA:

OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING.

1881.

NOTE

CERTAIN matters affecting Pensions, Leave, and Acting Allowances are, for convenience, included in this Code. In case of any doubt or supposed conflict between this Code and those relating to the above subjects published by the Government of India in the Department of Finance, the latter must be considered as authoritative, and for purposes of audit will alone be quoted or referred to.

BENGAL SECRETARIAT LIBRARY.

RESOLUTION OF THE GOVERNMENT OF INDIA IN THE HOME, REVENUE, AND AGRICULTURAL DEPARTMENT, No. 8F., DATED 9TH APRIL 1881.

A SECOND edition of the Forest Department Code has been prepared and approved by the Government of India, and the Governor General in Council is pleased to direct that it be circulated to all local Governments and Administrations, and that its provisions shall have effect from 1st April 1881.

2. Special attention is directed to the prefatory note on the subject of pensions, leave and acting allowances.

3. Of the forms appended to the Forest Department Code, those "Prescribed" will be procured on indent from the Superintendent of Government Printing, Calcutta; but local Governments and Administrations will arrange for the supply of "Suggested" forms to their officers.

4. The Administration reports and statements for the year 1880-81 will be prepared under the rules contained in the first edition of the Code.

ORDER.—Ordered, that copies of this Resolution and of the Forest Department Code be forwarded to the local Governments and Administrations noted in the margin, and to the Superintendent of Forest Surveys for information and guidance; also to the Governments of Madras and Bombay for information.

Bengal.	British Burma.
North-Western Provinces and Oudh.	Coorg.
Punjab.	Ajmere.
Central Provinces.	Assam.
	Hyderabad.

Ordered also, that copies be forwarded to the Finance Department and to the Comptroller General, and that a copy be forwarded to the Foreign Department for communication to the Resident at Mysore.

(True extract.)

C. GRANT,

Offg. Secretary to the Government of India.

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36.	(*Suggested*)	Register of revenue and expenditure in forest ranges	207.
42.	(*Prescribed*)	Register of cases	226.
43.	(*Prescribed*)	Register of books and maps	229.
44.	(*Prescribed*)	Registers of receipts and issues of documents.	233, 238.
		Additional books to be kept in Conservators' Offices.	
1.	(*Prescribed*)	Register of reserved forests	84.
37.	(*Prescribed*)	Register of financial results	208.
45.	(*Prescribed*)	Register of distribution of books, circulars, &c.	240.
47.	(*Suggested*)	Monthly register of proceedings	245.

Returns, Accounts, and Vouchers, &c., to be submitted by Officers in charge of Forest Circles and Divisions.

Nos.	Names of Forms.	Reference to Code paragraphs.	To whom to be sent.	Date of despatch, and remarks.
	Divisional monthly returns and accounts.			
17	Cash balance report	129, 198.	Comptroller General* and Conservator of Forests.	Last day of each month. If "blank" for the month, to be so reported on due date.
32	Register of cheques drawn	198.		
4	Trees felled (selection fellings)	104, 114, 115, 205.	Comptroller General*	5th day of the succeeding month. If any returns are blank, they should be so noted at foot of the monthly cash account Form, No. 16
5	Timber, &c., collected by Government agency	104, 114, 116, 205.		
11	Receipts and issues in sale depôts	111, 114, 117, 119, 205.		
12	Sales of timber, &c., collected by Government agency	111, 114, 118, 119, 205.		
13	Timber, &c., removed from forests by purchasers	113, 114, 120, 205		
14	Outstandings on account of revenue	114, 121, 205.		
16	Monthly cash account	205.		
34	Abstract of contractors' and disbursers' ledger	204, 205.		
35	Classified abstract of revenue and expenditure	205, 213.	Comptroller General* and Conservator of Forests.	5th day of the succeeding month.
	Vouchers to accompany Divisional Monthly Accounts. (Some exempted.—See Code, para. 205.)			
22	Establishment bill	184, 185.	Comptroller General.*	5th day of the succeeding month with accounts. Vouchers to be sent in two bundles—one containing those in support of items in monthly cash account (Form No. 16), the other those in support of items in classified abstract of expenditure (Form No. 35), the vouchers in each bundle to be arranged in the order in which the items they support are entered in those forms.
23	Travelling allowance bill	184, 187.		
...	Treasury *chalans*	184, 189.		
24	Transfer to public departments	184, 190.		
25	Daily labour	184, 191.		
26	General voucher	184, 192, 199, 200.		
27	† Changes in subordinate establishments	185.		
28	† Leave return of subordinates in superior service	185.		

* In Hyderabad these returns will be forwarded to the Comptroller, Hyderabad.
† These returns are to accompany establishment bills when necessary.

Returns, Accounts, and Vouchers, &c., to be submitted by Officers in charge of Forest Circles and Divisions,—concluded.

No.	Names of Forms.	Reference to Code paragraphs.	To whom to be sent.	Date of despatch, and remarks.
	Quarterly Requisitions.			
29	Applications for letters of credit (Divisional) . .	193.	Conservator of Forests.	To reach Conservator on 1st March, June, September and December.
30	Applications for letters of credit (Circles) . . .	193.	Comptroller General.*	As early in March, June, September and December as possible.
	Periodical Returns.			
15	Stores, tools and plant . .	123.	Conservator of Forests.	On 1st April, and on dates fixed by Conservator.
20	Budget estimate (Divisional) .	155.	Conservator of Forests.	On date fixed by Conservator.
20	Budget estimate (Circles) .	155, 212.	Local Government, by Conservator.	On date fixed by Local Government.
...	Live-stock (Divisional) . .	123.	Conservator of Forests.	On dates fixed by Conservator.
...	Elephants (Circles) . . .	123.	Comptroller General.*	On 1st April.

Annual Reports and Returns.

Under instructions contained in Chapter IV, Section V, Pages 86 to 90.

85 to 89

* In Hyderabad these returns will be forwarded to the Comptroller, Hyderabad.

REVENUE.

I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—

a. Timber.
b. Firewood and charcoal.
c. Bamboos.
d. Sandal-wood.
e. Grass and other minor produce.

II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—

a. Timber.
b. Firewood and charcoal.
c. Bamboos.
d. Grazing and fodder grass.
e. Other minor produce.

III.—CONFISCATED DRIFT AND WAIF WOOD.

IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:—

a. Duty on foreign timber and other forest produce.
b. Revenue from shared and private forests.

V.—MISCELLANEOUS:—

a. Fines and forfeitures.
b. Refunds.
c. Other sources.

EXPENDITURE.

A—Conservancy and Works.

I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—

a. Timber.
b. Firewood and charcoal.
c. Bamboos.
d. Sandal-wood.
e. Grass and other minor produce.

II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

III.—CONFISCATED DRIFT AND WAIF WOOD.

IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:—

a. Duty on foreign timber and other forest produce.
b. Revenue from shared and private forests.

V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT.

VI.—LIVE-STOCK, STORES, TOOLS AND PLANT:—

a. Purchase of cattle.
b. Feed and keep of cattle.
c. Stores, tools and plant.

VII.—COMMUNICATIONS AND BUILDINGS:—

a. Roads and bridges.
b. Buildings.
c. Other works.

A—Conservancy and Works—(continued).

VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS:—

a. Demarcation.
b. Compensation for land and rights.
c. Surveys and working plans.
d. Plantations.
e. Protection from fire.
f. Other works.

IX.—MISCELLANEOUS:—

a. Refunds.
b. Law charges.
c. Other charges.

B—Establishments.

I.—SALARIES:—

a. Conservators.
b. Superior officers.
c. Subordinate forest and depôt establishments.
d. Office establishments.
e. Deputation and special allowances.

II.—TRAVELLING ALLOWANCES:—

a. Conservators.
b. Superior officers.
c. Subordinate forest and depôt establishments.
d. Office establishments.

III.—CONTINGENCIES:—

a. Stationery.
b. Carriage of tents and records.
c. Rents, rates and taxes.
d. Pay of police guards.
e. Official postage.
f. Sundries.

THE

FOREST DEPARTMENT CODE.

CHAPTER I.

ORGANIZATION OF THE FOREST DEPARTMENT.

Section I.—General.

1. The rules contained in this Code are applicable to the Forest Department in all the provinces under the control of the Government of India, but not in the Presidencies of Madras and Bombay. Extent of application of Code.

2. The immediate control of the forest administration and of all forest business in the provinces under the Government of India is vested in the chief civil authority of each province. The term "Local Government" will be used in this Code to denote the Lieutenant-Governors of Bengal, the North-Western Provinces, and the Punjab; the Chief Commissioners of Oudh, the Central Provinces, British Burma, ~~Mysore~~ and Coorg, Ajmere, Assam, and the Andaman and Nicobar Islands; and the Resident at Hyderabad. Definition of the term "Local Government."

3. The chief forest officer in any province or part of a province will ordinarily be styled "Conservator." In this Code, unless expressly stated otherwise, the term "Conservator" will include the chief forest officer in every province, and the Commissioner of Ajmere. The provisions of this Code, which are applicable to Conservators, will also ordinarily be held to apply to the Superintendent of Forest Surveys. Definition of the term "Conservator."

4. The orders of the Government of India on forest business will be issued from the Office of the Secretary in the Home, ~~Revenue, and Agricultural~~ Department, and the correspondence of the Local Governments with the Government of India will be addressed to that office. Forest business of the Government of India.

Section I.

GENERAL—*continued.*

The forest business of the Government of India, and of the Local Governments, will be recorded under a separate head "Forest," and the proceedings under this head, when printed, will be kept in separate volumes.

Forest business of Local Governments.

5. The Local Governments will transact their forest business in whatever branch of their Secretariat Offices they may think fit.

Staff of the Forest Department.

6. The staff of the Forest Department will be divided into—

1. The superior staff.
2. The subordinate staff.

Superior staff.

7. The officers of the superior staff of the Forest Department are divided into classes and grades as follows:—

DESIGNATION.		Monthly Pay.
		Rs. Rs.
INSPECTOR GENERAL OF FORESTS		1,700 to 2,000*
CONSERVATOR OF FORESTS	1st Grade	1,400
	2nd "	1,200
	3rd "	1,000
DEPUTY CONSERVATOR OF FORESTS	1st Grade	700
	2nd "	500
ASSISTANT CONSERVATOR OF FORESTS	1st Grade	450
	2nd "	350
	3rd "	250
SUB-ASSISTANT CONSERVATOR OF FORESTS		200

The following separate appointments are also sanctioned:—

	Minimum.	Maximum.	Annual Increment.	
	Rs.	Rs.	Rs.	
Deputy Director of the Forest School	600	800	40	Will rank and draw travelling allowance as Deputy Conservators of Forests.
Instructor at the Forest School	500	700	40	
Deputy Superintendent of Forest Surveys	500	700	40	

* Rising by annual increments of Rs. 50.

8. A proportion of the Sub-Assistant Conservators sanctioned for each province will be in the class of Probationers; but the aggregate number of Sub-Assistant Conservators and Probationers must not exceed the number sanctioned for the class of Sub-Assistant Conservators. Probationers.

9. The officers of the subordinate staff of the Forest Department are divided into classes as follows:— Subordinate staff.

	Monthly pay from Rs.	to Rs.
Forest rangers	50	150
Foresters	15	40
Forest guards	6	12

The subordinate staff also comprises depôt, survey, and office establishments.

10. Where circumstances admit of a separation of the duties of controlling, executive, and protective officers, the forest staff of a province will, for administrative purposes, be divided as follows:— Administrative charges.

I.—Controlling staff, in charge of forest divisions .	Deputy Conservators, and Assistant Conservators of the 1st Grade.
II.—Executive staff, in charge of forest ranges . .	Assistant Conservators of the 2nd and 3rd grades, Sub-Assistant Conservators, and Forest Rangers.
III.—Protective staff, in charge of beats . . .	Foresters and forest guards.

11. Except with the permission in writing of the Local Government, no forest officer shall acquire or continue to hold cultivated land, or land intended to be cultivated, or forest land, in any province to which he is temporarily or permanently posted, or with the administration of which he is concerned. Forest officers and subordinates not to trade, &c.

In the case of forest officers who are natives of India, and who may possess or acquire landed property, ancestral or other, it will be sufficient that a detailed report of the situation, nature, and extent of such property be furnished to the Conservator of Forests, who will, under

the control of the Local Government, pass such orders as may be necessary.

Except with the permission in writing of the Local Government, no forest officer shall, as principal or agent, trade in timber or other forest produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

Unless specially authorized by the Local Government, forest officers must abstain from any investment (though of itself unobjectionable) which interests them privately in affairs or undertakings of the kind with which their public duty is connected.

And generally it is a rule of service that no forest officer is permitted to engage in any speculation or mercantile transaction of such a nature as to engross his attention and divert it from his public duty, or such as to give rise to a belief that his official position may have had influence by obtaining favourable terms or otherwise in respect of such transactions.

The above provisions apply to officers of the superior staff, as well as to forest rangers, foresters, forest guards, and members of office establishments.

Permanent Establishments.

12. The permanent establishment in each province will include both the superior and subordinate staff, as well as office and ministerial establishments, as far as they have been sanctioned by the Government of India.

The Government of India will sanction the monthly maximum amounts for subordinate forest and office establishments for each province or Conservator's charge, and it will rest with Local Governments, within the limits of these monthly maximum amounts, to sanction such permanent subordinate forest and office establishments or such redistributions between these establishments as may be necessary. The amounts sanctioned will be for pay only, but will not include travelling or horse allowances.

Temporary Establishments

13. All temporary establishments require the specific sanction of the Local Government, which must be given for a fixed period, in no case to exceed twelve months. The sanction for temporary establishments

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lapses with the provision made in the budget grant for the work on which the temporary establishments are employed.

The sanction of the Local Government to the entertainment of any particular establishment may, if considered expedient, be given to a monthly maximum amount, and it may be left to the Conservator to make such alterations as he may from time to time find necessary in the scale of such establishment. But the sanction will in each case specify distinctly the dates from and to which the establishments are to be entertained, and the budget sub-head to which their cost should be charged; and in every case when the sanction accorded is for twelve months, the period will be counted from the 1st March to the end of February, so that the cost may be met from the budget grant for the year.

The Comptroller General will invariably be furnished with a copy of the orders sanctioning the entertainment of temporary establishments.

Establishments employed on timber operations will be charged to head "A. I.—Timber and other produce removed from the forests by Government agency"; those entertained for the collection of revenue derived from timber and other forest produce removed from the forests by consumers or purchasers will be entered under A. II., and those employed on other works will be charged to the proper sub-head under "A—Conservancy and Works."

Forest guards in charge of demarcated forests will ordinarily be included in the permanently sanctioned scale of establishments, and their pay will be charged to the sub-head "B. I. *c*—Subordinate Forest and Depôt Establishments." But cases may occur in which Local Governments and Administrations may find it necessary to sanction temporary establishments for employment in forests which are not demarcated, or in demarcated forests on special occasions, in order to strengthen the permanent establishments. In such cases the pay of these establishments will ordinarily be charged to one of the six sub-heads of "A. VIII.—Demarcation, improvement, and extension of forests"; and should it in

any case appears necessary, there will be no objection to the addition of a new sub-head under A. VIII.

Persons entertained as a temporary measure for the protection of forests from fire may be regarded as day-labourers, and be charged as such in the accounts of the Forest Department, under the authority of the Conservator of Forests, without requiring the sanction of the Local Government. It will, however, rest with Local Governments, either in particular cases or generally in a province, to require that the men employed upon this duty shall be classed among temporary establishments, and shall, as such, be subject to their sanction under the rules. Local Governments will inform the Comptroller General of any order passed by them to this effect.

Temporary office establishments may be entertained under the orders of Local Governments and Administrations when absolutely necessary, and their cost may be charged to appropriate sub-heads under "A—Conservancy and Works," or "B—Establishments," whichever may be most convenient.

The employment in any temporary establishment of all persons drawing Rs. 100 per mensem or more requires the specific sanction of the Government of India.

Persons employed on temporary establishments are not entitled to leave of absence, nor does their service count for pension, unless the post which they hold is subsequently converted into a permanent appointment.

Section II.—Organization of the Superior Staff.

14. The Inspector General of Forests is attached to the Secretariat of the Home, ~~Revenue, and Agricultural~~ Department, to assist the Government of India in dealing with the forest business that comes before it. Inspector General of Forests:—

15. He may correspond officially with Conservators of Forests (who are entirely subordinate to the Local Government responsible for their work) on matters of purely professional detail, and on any other matters which do not involve questions of administrative or general policy. No *instructions*, however, will be issued in this form, and the Inspector General should at once forward the drafts, or a copy of his letters to Conservators, to the Government of India for information and record, and should send copies to the Local Government under which the Conservator is serving, for information. his correspondence with Conservators;

16. The Inspector General, when on tour, may write direct to a Local Government with reference to any professional matter concerning the forests, the draft, or a copy, being forwarded at the time to the Government of India for information and record. He may, when on inspection tour, submit reports or notes on the forests visited. Such reports will be either signed by himself alone, or jointly by the Inspector General of Forests and the Conservator or other forest officer of the province visited. These reports or notes will afterwards be sent, if deemed necessary, to the Local Government concerned by the Government of India for consideration or report, or for such action as the case may seem to require. his correspondence with Local Governments;

In matters other than those occurring on tour, the Inspector General may submit to the Government of India a note under his own signature. Whenever this note involves matters of professional or other detail, it will, if approved by Government, be sent under the Inspector General's signature, and with an endorsement or resolution of the Government of India, for the consideration of the Local Government, or will be dealt with in such manner as may approve itself to the Government of India.

his inspections of Conservators' and Divisional Offices.

17. The Inspector General, when on tour, will, whenever it shall appear desirable, inspect the Conservators' and Divisional Offices, and will submit reports on them to the Local Governments, to the Comptroller General, and to the Government of India.

Conservators of Forests

18. Subject to the Local Government to whom he is subordinate, the Conservator of Forests has the general control of forest matters in a province or in part of a province.

Controlling or divisional officers.

19. The forests under a Conservator will be grouped in divisions, and the control of each division will be vested in a divisional officer, who will ordinarily be a Deputy Conservator or an Assistant Conservator of the 1st grade.

Executive officers. Forest ranges.

20. Each division will be sub-divided into a number of executive charges called forest ranges, which will ordinarily be under the charge of Assistant or Sub-Assistant Conservators or Forest Rangers, but may also be placed under the charge of Foresters.

Sub-divisions.

A group of ranges may be styled a sub-division.

Assistant Conservators who have not complied with the conditions laid down in paragraph 51 not to hold division.

21. Assistant Conservators of the 3rd grade who have not complied with the conditions laid down in paragraph 51 for promotion to 2nd grade of Assistant Conservator, will not be placed in charge of a forest division, but will be attached for duty to an experienced forest officer and will generally be placed in charge of a forest range.

First appointments to the superior staff.

22. First appointments to the superior staff of the Forest Department will be given—

1st.—To candidates selected by Her Majesty's Secretary of State who have received a professional training under the regulations which may from time to time be laid down by Her Majesty's Secretary of State.

2nd.—To deserving Sub-Assistant Conservators, who will mainly be natives of India, and who will be appointed by the Governor General in Council.

Candidates selected by Her Majesty's Secretary of State

23. The selection of candidates for professional training in Europe for the Forest Department in India will be made at such times and under such rules and regulations as may from time to time be ordered by Her Majesty's Secretary of State for India. Candidates so

selected will be appointed in the 3rd grade of Assistant Conservators of Forests.

Candidates appointed in India

24. The selection of candidates for appointments in India to the superior staff of the Forest Department will be made according to the memorandum of conditions given in Appendix I.

Such appointments will, as a rule, be made to the class of Probationer preparatory to appointment as Sub-Assistant Conservator.

Appointment of Sub-Assistant Conservators and Probationers, and promotions from subordinate to superior staff.

25. The appointment of Probationers, and also their promotion to the rank of Sub-Assistant Conservator, will be made as follows:—

(*a*) Natives of India will be appointed by the Local Government. In this case the candidate should, as a rule, have served some time as a Forest Ranger, and subsequently as a Probationer, either at the Forest School, or in special cases, under the sanction of the Government of India, in his own province.

(*b*) Persons being natives of India under the definition in 33 Victoria, Cap. III., section 6, but of European habits and education, will be appointed by the Local Government, subject to report to the Government of India.

(*c*) Persons not being natives of India will be appointed by the Government of India.

Before appointment to the class of Sub-Assistant Conservator of Forests, candidates must have complied with the rules laid down in Appendix I.

Pay of Sub-Assistant Conservators and Probationers.

26. The pay of Sub-Assistant Conservators is fixed at Rs. 200 per mensem.

The maximum pay for a Probationer is Rs. 150 per mensem. The Local Government will decide in each case what pay, within this limit, the Probationer is to draw. In special cases, and for special reasons, the full pay of a Sub-Assistant Conservator may, with the sanction of the Government of India, be granted to a Probationer.

Forest Rangers who are admitted as Probationers to the Forest School will draw the same pay as they were drawing in their respective provinces. It will rest, however, with the Government of the North-Western Provinces and Oudh, to allow any higher rate of salary than such pay, provided that in no case can the pay exceed the maximum pay of a Probationer,—*viz.*, Rs. 150 per mensem.

Forest Rangers who are, under special circumstances admitted to be Probationers, but allowed to remain in their own province, will draw such pay as is fixed by the Local Government of the province, up to a maximum, as before, of Rs. 150 per mensem.

Promotions of Sub-Assistant Conservators

27. The class of Assistant Conservator is recruited chiefly by the appointment by the Secretary of State of candidates who, after having passed the entrance examination held annually at the India Office, have successfully completed the prescribed course of professional training. But the arrangements made in Europe may not always suffice to fill all vacancies, temporary and permanent, that may be expected to occur, so that an opening will be left for the occasional promotion of deserving Sub-Assistant Conservators. Promotions of Sub-Assistant Conservators to the class of Assistant Conservator, whether permanent or temporary, will be made by the Government of India. Vacancies that may arise in the class of Assistant Conservator should be reported by Local Governments for the orders of the Government of India, with proposals for filling them, either by posting to their province trained officers expected from home, or by the promotion of deserving Sub-Assistant Conservators.

Sub Assistant Conservators appointed after 1st April 1881

28. It is to be distinctly understood that Sub-Assistant Conservators, appointed after the 1st April 1881, will not, save in cases of exceptional merit, rise to the class of Deputy Conservator.

Promotions to 2nd and 1st grades of Assistant Conservator

29. Assistant Conservators will, as a rule, be appointed to the 3rd grade, and they will be eligible for promotion by the Local Government under which they are serving, successively to the 2nd and 1st grades, on their passing the examinations prescribed in paragraph 51 and obtain-

ing the needful certificate of qualification from the Conservator.

Promotion will not necessarily be given immediately on passing, or solely in consequence of passing, the examination: the merits and qualification of each officer will also be taken into consideration. An officer who, owing to his having been brought up in India, has had exceptional facilities for passing in the language, should not necessarily be promoted so as to supersede others who have not had the same facilities, and whose qualifications may in other respects be equal or superior.

No officiating promotions to 1st & 2nd grades of Assistant Conservator.

30. As, under these rules, the numbers in the three grades of Assistant Conservator are not fixed, no officiating promotions will be made to either the 1st or 2nd grade of Assistant Conservator.

Promotions to 1st and 2nd grades of Deputy Conservator.

31. Promotions to the 1st and 2nd grades of Deputy Conservator may be made by Local Governments on the occurrence of vacancies.

In the residuary list.

In the Residuary List, promotions to the 1st and 2nd grades of Deputy Conservator will be made by the Government of India, on the recommendation of the Local Government under whom the officers are serving.

Appointment and promotion of Conservators, permanent and officiating.

32. The appointment of Conservators of Forests, whether permanent or officiating, and the promotion of Conservators to a higher grade, will be made by the Government of India. To enable the Government of India to select officers for promotion to the class of Conservator, Local Governments should submit from time to time the names of any officer whom they may consider deserving of such advancement; and, after consideration of such recommendations, a selection will be made by the Government of India on the occurrence of vacancies. In the absence of properly qualified officers in the higher grades, junior Deputy or Assistant Conservators will be eligible for promotion to the class of Conservator.

Promotion not regulated by seniority alone.

33. Promotion will not be given, and cannot under any circumstances be claimed, on grounds of seniority alone.

Pay of officers officiating in higher classes and grades.

34. An officer officiating in a class divided into grades will officiate in, and be entitled to the pay of, the

lowest of such grades, unless it be otherwise specially ordered, with the sanction of the Government of India.

An officer officiating in a grade of the same class as, and immediately above, his own, is entitled to the pay of that grade.

Pay of officers officiating otherwise than as provided in paragraph 34.

35. An officiating officer in any case not provided for by paragraph 34 will be entitled to an acting allowance of one-fifth of the pay of the grade in which he officiates, or to such other allowance as may be specially fixed by the Government of India.

Reduction and dismissal of gazetted officer.

36. In cases of misconduct, Local Governments may reduce Deputies to the class of Assistants, and Assistant or Deputy Conservators to a lower grade in the same class, or to the class of Sub-Assistant Conservator. The reduction of Conservators to a lower grade or class, and the removal of officers from the superior staff, will rest with the Government of India. But the removal of Native Sub-Assistant Conservators will rest with the Local Government by whom they were appointed.

Reduction to lower class or grade.

37. When a Forest Officer is reduced to a lower class or grade, his name will, as a rule, be placed at the bottom of the list of officers of that grade; but should the Local Government under whom the officer is serving, desire, in any special case, that the officer degraded be placed in any other position in the lower grade, the fact should be stated in the order reducing the officer.

Resignation and retirement on pension.

38. The Government of India alone has the power of accepting the resignation of officers of the superior staff of the Forest Department. But Local Governments may accept the resignations of Sub-Assistant Conservators appointed by them. The retirement of all officers of the superior staff on pension, and the dates of their retirement, should be specially reported to the Government of India.

Transfers from one province to another.

39. Transfers from one province to another will only be made in exceptional cases, but the Government of India reserves to itself the right of transferring officers from one province to another for the benefit of the public service, or for the sake of recruiting the health of officers. When an officer is transferred from one province to another at his own request, such transfer

will ordinarily carry with it the condition that his name shall be placed on the list of his new province at the bottom of the grade or class to which he belongs.

Postings and transfers within a province.

40. Postings and transfers of the officers of the superior staff within a province will be made by Local Governments.

Leave of absence.

41. Leave of absence may be granted by Local Governments to officers of the superior staff of the Forest Department under the rules which may be applicable to the branch of the service to which such officers belong. In considering applications for such leave, the Local Governments will attach due weight to the circumstance that work in many forests is confined to particular seasons of the year, and that the public service suffers when forest officers take leave during the working season.

Section III.—Organization of the Subordinate Staff.

Executive officers

Forest ranges

42. Forest rangers are executive officers, and will, in accordance with the provisions of paragraph 20, be ordinarily in charge of forest ranges, but foresters may also be placed in charge of ranges.

Protective officers

Sub-divisions

43. Each range will be divided into a number of "beats" or "protective charges," which will, as a rule, be under forest guards. Sub-divisions of a range comprising several beats will ordinarily be under the charge of foresters.

First appointments to the subordinate staff

44. All appointments to the grade of forest ranger or forester, or of members of office or temporary establishments, drawing a salary of Rs. 15 per month or more, will be made by the Conservator of Forests.

The appointments to the grade of "forest guard," or of members of office or temporary establishments drawing less than Rs. 15 per month, will be made ordinarily by divisional officers.

First appointments to the subordinate staff will ordinarily be to the lowest grade of forest ranger, forester, or forest guard.

Promotions in the subordinate staff

45. The promotions of forest rangers and foresters will be made by the Conservator, and those of forest guards by divisional officers; but the promotion of a forest guard to the class of forester will be made by the Conservator on the recommendation of the divisional officer. The promotion of any subordinate to the superior staff will be made in accordance with the rules of paragraphs 24 and 25.

Suspension and dismissal of subordinates.

46. Any member of the subordinate staff may, pending the Conservator's orders, be suspended by the divisional officer. The divisional officer may also reduce or dismiss any forest guard, but the reduction or dismissal of forest rangers or foresters will be made by the Conservator. In cases of reduction or dismissal of forest guards, when the offence is such that it may be made the subject of a criminal prosecution, the case will be reported to the Conservator for determination whether a prosecution should be instituted under the law relating to the prosecution of public servants.

The Local Government may, should it think fit to do so, modify the rules laid down in paragraphs 44 to 46, by increasing or diminishing the powers of Conservators or divisional officers with regard to the appointment, promotion, and dismissal of the subordinate staff.

Fines of subordinates.

47. Divisional officers have the power to fine, to the extent of one month's salary, any member of the subordinate staff, office establishment, or temporary establishment, serving under them.

Section IV.—Examinations.

Principal languages.

48. In the different provinces under the Government of India, forest officers of and above the grade of Sub-Assistant Conservator will be required to pass an examination in one of the principal languages of their province. The following statement shows the languages held to be "principal" in each province:—

No.	Province.	Principal language.
1	Bengal	Bengali. Hindustani.
2	North-Western Provinces and Oudh	Hindustani.
3	Punjab	Hindustani.
4	Central Provinces	Hindustani.
5	British Burma	Burmese.
6	Coorg	Canarese.
7	Assam	Assamese. Bengali.
8	Ajmere	Hindustani.
9	Mysore	Canarese.
10	Berar	Hindustani. Marathi.

In the case of those provinces in which two languages are entered as "principal," the Conservator may, with the sanction of the Local Government, prescribe in which of the two languages any officer will be required to pass.

Optional languages.

49. It will also be optional for an officer of the Forest Department to pass in one or more of the other languages or dialects spoken in the whole or a portion of the province in which he is serving, provided that he shall first obtain the permission of the Local Government,* who will decide whether the language in which he proposes to pass is one the acquisition of which will be useful to him, and likely to increase his efficiency in the department.

Surveying.

50. There will be two standards of qualification in surveying, the "Lower" and the "Higher."

* Standing permission has been given in Burma to officers who have passed the lower standard in Burmese, to pass in Karen.

The examination by the *Lower Standard* will be as follows :—

A circuit round an area of not less than two square miles of flat country to be traversed with a prismatic compass and chain, the bearings, distances, and offsets to be recorded in a field-book, and to be plotted on a scale of not less than 8 inches = 1 mile. The roads, paths, streams, houses, and other topographical features, to be filled in by plane-table and chain. If the officer conducting the examination certifies that no plane-table is available, the interior detail should be filled in by prismatic compass and chain. A line not less than one mile in length to be levelled throughout from both ends, and the sections to be afterwards plotted on a scale of 8 inches = 1 mile for horizontal distances and not less than 20 feet = 1 inch for vertical distances.

Whenever possible, the examination will be conducted by the Superintendent of Forest Surveys. Officers who cannot present themselves for examination before him may execute the required survey under the supervision of an officer of the Public Works Department not under the rank of an Executive Engineer, or of an officer of the Survey Department not under the rank of a Deputy Superintendent; and in this case the supervising officer will forward the map and field-book to the Superintendent of Forest Surveys, with a certificate that the work is *bonâ fide* that of the officer under examination, and that it has been done under his supervision.

The Superintendent of Forest Surveys will grant a certificate if he considers these documents satisfactory, and will send the certificate, if granted, as well as the map and field-book, with his remarks, to the Conservator to whom the application was made.

Officers who may be possessed of greater skill than is required by the conditions for the Lower Standard may be permitted to show it, should they wish to do so, by the addition of hill-shading or the survey of a piece of intricate or mountainous country.

Certificates of qualification by the *Higher Standard* may be granted by the Superintendent of Forest Surveys to officers who have, under the orders of the

Government of India, been attached for instruction to the Survey Branch of the Department. This certificate may be granted by the Superintendent of Forest Surveys to forest officers proficient in the following branches of Surveying, *viz.* :—

In the Field.

1. Survey with the chain only.
2. Survey with prismatic compass and chain, and plot by angles and distances.
3. Traverse with chain and circular protractor.
4. Traverse with theodolite, chain, and clinometer.
5. Connection of traverses with trigonometrical stations.
6. Triangulation.
7. Survey with plane-table and chain.
8. Survey of hilly ground with plane-table (to include the fixing of ridges and streams, and the production of an intelligible map).

In Office.

1. Reducing and enlarging a map by squares and triangles.
2. Use of the pentagraph.
3. Use of the planimeter.
4. Methods of calculating areas roughly.
5. Computation of traverses.
6. Reduction of distances from clinometer readings.
7. Drawing up a chart from numerical data.

Forest officers who have obtained the certificate of qualification by the Higher Standard in the manner prescribed, will receive an allowance of Rs. 500.

Tests and qualifications for promotion to the 2nd and 1st grades of Assistant Conservator

51. The tests and qualifications required for promotion to the 2nd and 1st grades of Assistant Conservator are as follows :—

Before promotion to the 2nd grade of Assistant Conservator, an officer must have passed the examination in a "principal" language of his province by the lower standard, as prescribed by the rules in force, and must have obtained a certificate from the Conservator of Forests of being competent to hold charge of a forest range.

Before promotion to the 1st grade of Assistant Conservator, an officer must have passed the examination in a "principal" language of his province by the higher

standard, as prescribed by the rules in force, and must have obtained a certificate from the Conservator of Forests in his province of being competent to hold charge of a forest division. Eventually it is proposed to add to the qualifications required for promotion to the 1st grade of Assistant Conservator an examination in the elements of law and the land-revenue system of his province.

In the provinces in which two languages are "principal," an officer who has passed in both languages by the lower standard, and an officer who has passed by the lower standard in two languages, each being one of the "principal" languages of a different province, shall be, if otherwise qualified, eligible for promotion to the 1st grade of Assistant Conservator without being required to pass in any language by the higher standard.

In British Burma an officer who has passed by the lower standard in Burmese, and has also passed the examination in the Karen language, shall be eligible for promotion, in the same way.

The certificate of qualification for promotion to the higher grades of Assistant Conservator shall be in the following form:—

"I certify that Mr. A. B., Assistant Conservator of Forests of the 3rd grade [or 2nd grade], has passed the prescribed examination for the lower standard [or for the higher standard] in the*_____ language.

"I further certify that I consider Mr. A. B. fully competent to hold charge of a forest range [or forest division].

(Signature.)

*Conservator of Forests*_____

* Here enter the language or languages in which the officer has passed.

In the case of Assistant Conservators who are natives of India, it will rest with Local Governments to lay down rules regarding the qualifications in languages required for their promotion to the 1st and 2nd grades of Assistant Conservators, in lieu of those laid down in this paragraph.

Allowances for passing in native languages

52. Forest officers of the rank of Sub-Assistant Conservator and upwards (not being natives of India) who pass in any of the "principal" languages, will be entitled to the following Munshi allowances:—

1st.—Rupees 180 for passing, within two years of entering the public service in India, by the first or lower standard in Hindustani, as prescribed by the Local Government with the approval of the Government of India, or by an equivalent standard in one of the other principal languages, with the exception of Burmese, the reward for passing in which by the lower standard is Rs. 250. The same allowance of Rs. 180 (or for passing in Burmese of Rs. 250) will be given to officers transferred in the course of their service to another province, who pass in a principal language of their new province within two years from the date of transfer.

An officer transferred to another province during the first two years of his service in India, is required to pass in a principal language of his new province within two years from the date of his transfer. He will also become entitled to the allowance by passing in the language of his first province as an "optional" language, provided this is done before the expiry of his second year of service, as above stated. No allowance, however, can be claimed by a Sub-Assistant Conservator for passing by the lower standard in any language in which he had to pass (see Appendix I) in order to qualify for first appointment to the Department.

2nd.—Rupees 360 for passing by the higher standard in Hindustani, and Rs 500 for passing a similar examination in any of the other principal languages, subject to a deduction of any allowance already drawn for passing in the same language by the lower standard.

For passing in any optional language, under the sanction of the Local Government as provided in paragraph 49, such allowance or reward will be given as may be sanctioned for officers of the Forest Department by local or general rules.

Examination leave.

53. To enable officers holding the substantive appointment of Sub-Assistant Conservator or Assistant

Conservator of Forests to qualify themselves for passing the examinations prescribed in paragraph 51, examination leave for a period of three months in the case of officers desiring to qualify by the lower standard, and for a further period of three months in the case of officers desiring to qualify by the higher standard, may be granted to them at such time as may be found convenient by the Local Government. Such examination leave may, if the test for which it has been granted is successfully passed either during the leave or within three months after its expiry, count as duty qualifying for privilege leave and pension.

This examination leave may only be taken in India. It may not be granted previously to, or in continuation of, any other leave, excepting that privilege leave or leave on medical certificate may be taken in continuation of examination leave.

An officer who fails to pass the test for which examination leave has been granted can, under no circumstances, be granted such leave a second time for the same test.

Leave allowance to be drawn as on privilege leave.

An officer on examination leave has a lien on his appointment (substantive or officiating), and is entitled to leave allowances as if he were on privilege leave.

Travelling allowance on proceeding for examination.

Officers who are compelled to leave their own station for the purpose of undergoing any compulsory examination will, if successful, be allowed travelling allowances to and from the station nearest their own at which such an examination is held.

Section V.—Travelling Allowances.

A.—Superior Staff, excluding Sub-Assistant Conservators of Forests.

Conservators, Deputy and Assistant Conservators.

54. Conservators (excluding the Commissioner of Ajmere), Deputy and Assistant Conservators, are entitled to the following rates of travelling allowance for the whole period of their absence on duty from head-quarters under proper authority :—

	Rs.
Conservators	6 a day.
Deputy Conservators	5 ,,
Assistant Conservators	4 ,,

Conservator of Forests, Bengal.

55. The Conservator of Forests in Bengal may, however, when he makes a long journey, be reimbursed his *boná fide* travelling expenses (not including hotel charges), instead of being permitted to draw travelling allowance under paragraphs 54 and 61.

Officers in British Burma.

56. Forest officers in British Burma are allowed to draw double the rates of travelling allowance mentioned in paragraph 54.

Officers in Coorg.

57. When the hire of a two-bullock cart is between 12 annas and one rupee a day, forest officers in Coorg are permitted to draw a travelling allowance of 25 per cent. in addition to the rates mentioned in paragraph 54; and when such hire is one rupee and upwards, double those rates. A certificate showing the prevailing rate of cart hire should accompany each bill.

Officers in Assam.

58. Forest officers in Assam are allowed to draw the following rates of travelling allowance, which are 50 per cent. in excess of the daily rates mentioned in paragraph 54:—

	Rs.	A.	P.	
Conservator of Forests . . .	9	0	0	a day.
Deputy Conservators of Forests .	7	8	0	,,
Assistant Conservators of Forests .	6	0	0	,,

Officers in the Hyderabad Assigned Districts.

59. Forest officers in the Hyderabad Assigned Districts are allowed to draw the following rates of

travelling allowance, which are 25 per cent. in excess of the daily rates mentioned in paragraph 54:—

	Rs.	A.	P	
Conservator of Forests . . .	7	8	0	a day.
Deputy Conservators of Forests .	6	4	0	,,
Assistant Conservators of Forests .	5	0	0	,,

60. The daily allowance cannot be drawn by forest officers for excursions made to places less than ten miles distant from their head-quarters, in cases when the officers return to head-quarters on the same day. Excursions from head-quarters

61. For travelling any distance not less than 20 miles in one day, officers may, in lieu of the daily allowances admissible under paragraph 54, draw 8 annas a mile for the whole distance travelled by dâk, and 3 annas a mile for the whole distance travelled by rail (but see paragraphs 72 and 73, and Appendix IV). Mileage.

62. Subject to the Conservator's sanction, forest officers may draw the daily allowances under paragraphs 54 and 56 to 59 for the days on which their camp is actually travelling, although they themselves may be at head-quarters. Daily allowances when admissible while officers are at head-quarters

63. Whenever elephants are available, one animal may, at the discretion of the Local Government, be allowed free of charge to each forest officer for his personal use when on duty; but the whole of the charge for any additional number similarly allowed must be borne by the officer using them. This restriction is not to be understood as preventing forest officers from employing elephants in any professional operation in the forest, which cannot be conveniently or safely performed without the aid of elephants. In all such cases elephants will be supplied at the charge of Government. Use of Government elephants.

B.—Sub-Assistant Conservators of Forests, and Subordinate Forest and Office Establishments.

64. Members of the subordinate staff (including apprentices), as well as Sub-Assistant Conservators, Probationers, and members of depôt, office, and subordinate survey establishments, who, under existing practice, are permitted to draw travelling allowances, are Subordinate officers.

entitled, when absent from their head-quarters on duty under proper authority, to a travelling allowance equal to four-tenths of their fixed salaries. Foresters not in charge of a range, and forest guards, are not entitled to draw travelling allowances unless deputed on special duty beyond the limits of their beats.

Subordinate officers in Burma.

65. Under the conditions stated in paragraph 64, Sub-Assistant Conservators of Forests and Probationers serving in British Burma are entitled to a travelling allowance equal to eight-tenths of their fixed salaries.

Subordinate officers in Coorg, Assam, and the Hyderabad Assigned Districts.

66. Sub-Assistant Conservators, Probationers, and members of office and subordinate forest establishments (including apprentices) in Coorg, are entitled to a travelling allowance equal to eight-tenths, those in Assam to a travelling allowance equal to six-tenths, and those in the Hyderabad Assigned Districts to a travelling allowance equal to one-half of their fixed salaries.

Journeys by rail and by dâk. Salaries Rs. 50 and upwards.

67. In the case of Probationers, Sub-Assistant Conservators, and members of office and subordinate establishments (including apprentices), whose salaries are Rs. 50 per mensem and upwards, the Conservator may pass an allowance for journeys of not less than 20 miles in one day by dâk at the rate of four annas per mile, and for similar journeys by rail either at the rate of one and a half annas per mile, or double second class fare, as the rules (paragraphs 72 and 73) require.

Journeys by rail. Salaries below Rs. 50.

68. In the case of members of office and subordinate establishments whose salaries are below Rs. 50 per mensem, the Conservator may pass, for journeys by rail, either intermediate or third class fare. If there be no intermediate class accommodation in the train by which they are required to travel, the Conservator of Forests may, except in the case of menial servants, sanction second class fare.

Bonâ fide expenses of subordinate officers.

69. Conservators may pass the *bonâ fide* expenses (not including hotel charges) incurred by Sub-Assistant Conservators and members of subordinate forest and office establishments while travelling on duty, in lieu of the daily allowance; but *bonâ fide* expenses as well as daily allowance cannot be given for one and the same period.

Clerks and chaprasis with Inspector General on tour.

70. The clerk who accompanies the Inspector General of Forests on tour will, if his pay is less than Rs. 100 per mensem, draw a travelling allowance equal to his pay, provided that the aggregate of his pay and travelling allowance does not exceed Rs. 150 per mensem. But, if his pay is Rs. 100 to less than Rs. 200 per mensem, he will draw a travelling allowance equal to half his pay, provided that the aggregate of his pay and travelling allowance does not exceed Rs. 266-10-8 per mensem.

Office chaprasis who accompany the Inspector General of Forests on tour draw an allowance equal to one-third of their pay.

C.—General.

Consolidated monthly travelling allowances.

71. In the case of forest officers in charge of a circle, a division, or a range, Local Governments and Administrations may, at their discretion, substitute a consolidated monthly travelling allowance for all daily and mileage allowances. The consolidated allowances shall ordinarily not exceed the following limits:—

	Per mensem. Rs.
1. For an officer in charge of a circle (Conservator of Forests)	150
2. For an officer in charge of a division—	
(*a*) If a member of the superior staff .	100
(*b*) If a member of the subordinate staff .	50
3. For an officer in charge of a range—	
(*a*) If a member of the superior staff .	60
(*b*) If a member of the subordinate staff .	20

It must be distinctly understood that these are the maximum rates allowable under ordinary circumstances. In respect of charges (whether circles, divisions, or ranges) which are exceptionally extensive, or in which travelling is unusually costly, Local Governments and Administrations may, subject to the sanction of the Government of India, add 25 or 50 per cent. to the above rates, as the circumstances of each case may require.

Conservators of Forests proceeding under proper authority beyond the limits of their charges, or travelling by steamer, may draw, while thus employed, travelling allowances under the general rules, in lieu of the fixed allowance. This rule will also apply to other forest officers, subject to the sanction of the Conservator of Forests or other officer to whom they are subordinate.

All orders issued under this paragraph should be reported for the information of the Government of India, and should be communicated to the Comptroller General.

Journeys by State Railways.

72. The special rates payable to public officers travelling on duty by State Railways, who are entitled under existing rules to travelling allowance at three and one and a half annas a mile, are also applicable to the Forest Department.

These rates are—

In lieu of a mileage of three annas .	Double first class fare.
In lieu of a mileage of one and a half annas	Double second class fare.

Journeys by rail of officers and subordinates appointed on or after 20th November 1880.

73. Officers or subordinates, appointed on or after the 20th November 1880, whether on joining the public service or on substantive promotion, will, for all journeys by rail, draw double first class fare in lieu of a mileage of three annas, and double second class fare in lieu of a mileage of one and a half annas.

Officers and subordinates travelling by ship or steamer.

74. When travelling by ship or steamer, forest officers, forest subordinates, and members of depôt, office, and survey establishments, are entitled to the allowances laid down in Appendix IV.

Use of Government tents.

75. Tents will not be provided by Government for the accommodation of officers and their families. Government tents provided for the accommodation of public offices and records should bear a departmental serial number, and have the words "Government tent" legibly printed on them. Should any Government tents be used, under proper authority, for the accommodation of officers in the receipt of travelling allowances, or of their families, the charges for their carriage and maintenance must be borne by such officers.

Whenever tents are used partly for office work and partly for private accommodation, half of the cost of

maintenance and carriage will be charged to Government and half will be paid by the officer concerned.

76. When houses built or purchased by Government at head-quarter stations for the purpose of affording accommodation for forest offices or officers are occupied by officers and their families, rent should in all cases be charged as prescribed in the Public Works Department orders No. 18, dated the 18th March 1876.* Use of Government rest-houses.

In regard, however, to rest-houses in the forests, at timber depôts and in plantations, which are constructed for the purpose of affording shelter to officers during the rains and hot weather, in order to preserve their health and to enable them to travel rapidly from forest to forest at all times of the year, rent should not as a rule be charged, as these buildings are only occasionally used for a few weeks at a time whenever the work may require the presence of an officer.

In some cases a rest-house is used as a residence by the forest officer in charge during the greater portion of the year. In this, and in any other doubtful cases, the Local Government will decide whether rent shall be paid. It will be the duty of the Conservator to furnish the Superintending Engineer of the Circle with a list of the buildings for which rent should be charged, as well as with such other information as will enable him to fix the amount payable by the officers concerned.

77. The rules contained in paragraphs 61 to 69 and 74 are applicable to members of temporary establishments when actually travelling on duty within the province in which they are employed. Temporary Establishments

78. Officers and subordinates in the Forest Department can claim travelling allowances only under Travelling allowances regulated by Forest Code.

**Extract from orders of the Government of India, in the Public Works Department,—No 18, dated 18th March 1876.*

RESOLUTION.—The Governor General in Council has been pleased to decide, as a general rule, that the rent to be recovered for the occupation of Government buildings from all Government officers other than those allowed residences free of rent, or for whom rents are fixed on a special scale under the sanction of some general arrangement or particular order of the Government, shall in each case be fixed by the Superintending Engineer of the Circle

2 In fixing rents the Superintending Engineer will so calculate that the rent shall cover interest at 4½ per cent. on the actual or estimated capital cost of the property, in addition to a fair allowance for risks and for the average cost of repairs

the rules contained in the Forest Department Code and in its appendices.

Carriage of horses and camp equipage.

79. Local Governments may authorize officers of the superior staff, below the rank of Conservator, who are sent on special duty beyond the limits of their divisions, and officers of the superior staff in Assam travelling on duty in their divisions, to charge for the conveyance by railway or steamer of not more than two horses, as well as tents and camp equipage not exceeding 30 maunds in weight, in addition to the daily or mileage rates prescribed by the rules. Conservators of Forests may also be authorized to make the above charges when travelling on duty either within or beyond the limit of their circle or province, in addition to the daily or mileage-rates prescribed by the rules, or to the consolidated travelling allowances under paragraph 71. This privilege should be allowed only on occasions when inconvenience to the public service would result by the officers having to send their camp and horses by road. The orders of the Local Governments should state the number of horses and maximum weight of camp equipage, within the above limits, which officers are allowed to carry at Government expense under this rule.

This rule will apply to the officers of the Forest Survey, including Forest Surveyors, as well as to other forest officers who may not be subordinate to any Local Government, under the sanction in each case of the Inspector General of Forests.

The Comptroller General should be furnished with copies of all orders passed by Local Governments or by the Inspector General of Forests under this rule.

Head-quarters by whom fixed.

80. Under the orders of the Local Government, Conservators of Forests will, from time to time, fix the head-quarters of each member of the superior and subordinate staff who is permitted to draw travelling allowances. All orders passed under this rule will be reported to the Comptroller General or the Local Comptroller, as the case may be.

Travelling allowances on transfer from one appointment to another.

81. When a forest officer or subordinate is transferred from one appointment to another of at least equal rank under circumstances entitling him to travelling

allowance, he shall receive such allowance at the mileage rates admissible for rapid journeys on the duties of the appointment from which he is transferred.

When admissible.

Travelling allowance on transfer is not admissible to an officer or subordinate unless he is permitted to draw pay or acting allowance for the period of transit. Travelling allowance is admissible as a matter of course to a forest officer or subordinate transferred from a substantive to an officiating appointment, or from one officiating appointment to another, even if he is under suspension at the time the transfer takes place, unless the transfer is made with a view to his early promotion, in which case he should be distinctly informed whether he is entitled to travelling allowance or not.

Travelling allowance is admissible to an officer or subordinate transferred from one substantive appointment to another, provided, *first*, that the transfer is unaccompanied by promotion; and *secondly*, that it is made irrespective of his wishes, for the benefit of the public service, in which case he must certify that he did not apply for the transfer, and that, to the best of his knowledge and belief, it was made not for his private advantage but on public grounds only. The first proviso does not apply if the officer's or subordinate's monthly pay is not more than Rs. 400, and the immediate addition to it in consequence of the transfer is not more than Rs. 50.

Transfer during absence on privilege or examination leave.

If an officer or subordinate while absent from duty on privilege leave or examination leave be transferred to a new station, he may draw travelling allowance for the journey direct from the place in India where the order reaches him to his new station at the rate (if any) to which he would have been entitled if he had been on duty, provided that the allowance thus drawn shall not exceed the total sum which he might have charged for the journey direct from his old station to his new one.

Leave during transfer

If an officer or subordinate be granted leave while in transit from one appointment to another, the grant to him of joining time, in addition to the leave, will not affect his title to the travelling allowance which he would have drawn had no leave been granted to him.

TRAVELLING ALLOWANCES—*concluded.*

Transfer to higher acting appointment

An officer of one class transferred on appointment to officiate in a higher class cannot draw a higher rate of travelling allowance while in transit than that to which he is entitled in his own (the lower) class; but a non-gazetted officer appointed to a gazetted office is entitled to the travelling allowance he would draw if he were a gazetted officer.

Distance how calculated

Distances are to be measured from the chief public office in a station, or from some other point fixed by the Local Government. The distance between two stations shall be held to be the length of the shortest of two or more practicable routes between them, or of the cheapest of such routes as shall be equally short. That route shall be held to be shortest by which the traveller can most speedily reach his destination by the ordinary modes of travelling.

Bills for travelling allowances on transfer

When an officer or subordinate is transferred without promotion from one substantive appointment to another at a different station, a copy of the order transferring him shall be sent to the Comptroller General (or in Hyderabad to the local Comptroller), with an endorsement stating *either* that the transfer has been ordered on public grounds and not at the request of the officer or subordinate concerned, *or* that the transfer has been made at his request.

CHAPTER II.

MANAGEMENT AND WORKING OF THE FORESTS

Section I—General

82. Any forest, the property of, or leased by, Government, may be constituted a "reserved forest" by order of the Local Government and notification in the local Gazette. Reserved forests

83. In each division a book will be kept containing in detail a record of each reserved forest. This will comprise— Detailed record of reserved forests

(*1st*) a record of boundaries and boundary marks, illustrated by a map (a sketch map will suffice if no other is available) ·

(*2nd*) a statement showing the areas of its sub-divisions ·

(*3rd*) a record of the rights of Government, and of all rights possessed by private persons or communities in the reserved forest.

The record of rights and privileges can in many cases only be filled up gradually, but the statement of boundaries and areas should be entered as soon as a reserved forest has been demarcated and its limits have been sanctioned by competent authority, sufficient space being left for the entries regarding forest rights and privileges, and for any alterations which may from time to time become necessary.

84. For each province will be kept, in a bound book, a register of reserved forests (Form No 1). This register will be written up annually Register of reserved forests

Each reserved forest will occupy one or several separate pages so as to afford space for additions and corrections. Whenever important corrections take place, a new entry will be made.

85. Whenever necessary, books similar to those prescribed in paragraphs 83 and 84 for reserved forests will be kept up for protected forests. Record and register of protected forests.

Section I.

GENERAL—*continued.*

Alienation of reserved forests.

86. Except when otherwise provided by any special rules, no reserved forest nor any portion of such forest shall be alienated or leased without the express sanction, in every instance, of the Governor General in Council.

This rule applies equally to forests which have been reserved and demarcated under the name of State or Government forests.

Preparation of working-plans.

87. Whenever practicable, a working-plan should be prepared.

Complete working-plans

88. A complete working-plan can only be framed when the demand for all kinds of timber and forest produce is of sufficient importance, and is likely to be continuous; when the rate of growth and character and requirements of the principal trees comprising the forest have been sufficiently studied; and when the lines of export have, to a certain extent, been developed.

Preliminary working-plans.

89. These conditions are found at present to exist in few forests only; and it is only in such cases that complete plans can be prepared. For the great mass of forests, therefore, "preliminary working-plans" must be framed. These are intended to regulate the working of a forest for a short period only. For the period which they embrace they should regulate the fellings, thinnings, collection, and export of forest produce, the grazing of cattle, and works of reproduction and improvement.

If insufficient demand or other reasons render it inexpedient to make cuttings in a forest, such plans may merely provide for the closing and protection of forests, for fencing, and for works of reproduction.

Form of preliminary working-plans

90. Preliminary working-plans should, as far as practicable, be arranged in the following manner:—

I.—Duration of working-plan and extent of working-circle.

II.—General description of working-circle:

1. Situation;
   Boundaries;
   Configuration of the ground.
2. Climate (as far as known);
   Temperature (monthly mean, extremes, dates of frost);
   Dew, rain and snow (annual rainfall, number of days with rain or snow in each month);

Winds and storms (prevailing direction in each month, damage done by storms).

3. Underlying rock;
   Surface soil;
   Subsoil.
4. General character of forest growth and enumeration of products;
   Character and rate of growth of principal trees, and of bamboos;
   Average dates for flowering, seeding, shedding of leaves, and the breaking out of young leaves of the principal trees;
   Periodical seeding of trees;
   Flowering and seeding of bamboos.
5. Causes of injury—
   Forest fires—Period of occurrence;
   General effect on vegetation;
   Areas protected from fire;
   Effect on the forest growth of protection from fire;
   Grazing of cattle—Areas closed against grazing and effect of exclusion;
   Game;
   Insects;
   Creepers; epiphytic ficus; parasites;
   Effect of frost upon the different species.
6. Population in and around the working-circle;
   Statement of existing rights and privileges.
7. Demands for produce;
   Lines of export;
   Roads;
   Depôts;
   Water-supply at different seasons;
   Wells;
   Rest-houses;
   Camping-grounds.

III.—Formation of blocks and compartments.

IV.—Detailed description of each compartment:

1. Area;
   Locality;
   Configuration of the ground;
   Aspect;
   Gradient.
2. Soil;
   Underlying rock.
3. Growing stock of the different classes;
   Proportion of sound to unsound trees;

State of natural reproduction by seed and by coppice shoots;
Conditions under which seedlings have come up in abundance.

4. Past management;
Present condition;
Proposals for future treatment.

V.—General proposals for working:

1. Determination of annual yield—
(*a*) High forest;
(*b*) Coppice with standards;
(*c*) Coppice.
2. Compartments to be worked during the duration of the working-plan.
3. Working—
Fellings;
Thinnings;
Grazing;
Collection of minor forest produce.
4. Protection from fire—
Cutting of creepers and ficus;
Planting;
Sowing;
Other works for reproduction and improvement.
5. Communications and buildings.

VI.—Suggestions for collecting statistical data and information for a complete working-plan.

Working-circle.

91. The area to which the provisions of a working-plan apply is called a "working-circle."

The extent of a working-circle must depend on the special requirements of each case.

Thus, a working-circle may comprise several beats, a range, several ranges, and sometimes even several divisions. But in all cases it is desirable that its boundaries should coincide with the limits of administrative charges.

Sub divisions of working circles

92. Working-circles will ordinarily be divided into "blocks" and "compartments."

Blocks.

93. "Blocks" are main divisions. Detached portions of a forest may conveniently be formed into separate blocks. Where a mass of forest is divided into several blocks, their boundaries will, according to circumstances, either be natural ones, such as streams, spurs, or ridges, or artificial lines, such as roads or rides.

Each block must have a local name. The boundaries of blocks may conveniently be made to coincide with the boundaries of administrative charges, such as ranges or beats.

94. Blocks may be divided into "compartments," which should be formed, as much as possible, in accordance with the conditions which affect the forest growth. Compartments.

In the hills the formation of compartments will be mainly governed by elevation, aspect, gradient of slope, and nature of rock and soil.

Whenever possible, the actual state of the forest should be taken into consideration, but it will not be feasible in all cases to form compartments uniform in character as regards forest growth. As a rule, therefore, their boundaries will be determined by the configuration of the ground and by convenient boundary lines, such as ridges, ravines, and roads.

On level or uniformly sloping ground, the actual state of the forest and the conditions of growth must frequently give way to considerations of convenience; and, whenever the ground admits of it, compartments should be bounded by straight lines, which may serve as fire-paths and also be available for the export of forest produce.

95. "Blocks" should always be indicated by local names and by Roman numbers, "Compartments" by Arabic numbers, and "Sub-compartments" by small letters, added to the number of the compartment: thus— Designation and numbering of blocks and compartments.

"IV, 18, c," would indicate Block No. IV, Compartment No. 18, and Sub-compartment c.

96. Whenever the working-plan contemplates the extraction of timber and fuel, it is a matter of the first importance to fix the maximum annual yield. This yield must not be exceeded, and it must be within such limits as to ensure the maintenance of the forest in a state of continuous, and if possible of increasing, productiveness. Subject to this primary condition it should, as far as possible, provide for the demands of the surrounding population, and for the requirements of public Annual yield.

works and of the trade. It is not, however, necessary that the yield should be uniform during a series of years, and it may often be found expedient to arrange for an intermittent yield.

Annual plan of operations.

97. An "annual plan of operations" must be drawn up, in which the working of each forest for the year should be detailed. This plan may be framed either for the financial year or for the working season.

If for the financial year, the plan of operations must be submitted to the Conservator with the budget estimates. If for the working season, the time of submission will be regulated by circumstances and will be fixed by the Conservator.

Wherever a working-plan has been framed, the annual plan of operations must be based upon the provisions of the working-plan. Where no working-plan exists, and until such plan is made, the annual plan of operations must be based on the general principles of forest conservancy.

The quantity of timber to be cut, and of other material to be taken out of a forest, must be fixed so as to secure the maintenance and improvement of the productive power of the forest.

Guided by these considerations, the annual plan of operations should provide for fellings, thinnings, export of forest produce, the grazing of cattle, and the execution of works of reproduction and improvement.

Register of annual yield.

98. A separate book will be kept (Form No. 2) for each forest or range, containing a detailed record of the actual yield in material, including all forest produce. The entries in this register will be made monthly, from Forms Nos. 4, 5, and 13, and an abstract will be entered at the end of each year.

Record of works.

99. Another book (Form No. 3) for each forest or range will be kept for the record of all works of reproduction and improvement, such as fire conservancy, cutting of creepers, planting and sowing, production of lac, erection of buildings, and opening of communications. When a working-plan exists, the books mentioned in this and the preceding paragraphs will be kept up for each working-circle.

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Forest journal.

100. In a separate book will be recorded all noteworthy occurrences in each forest or range. This book will be called the "Forest journal."

Its object will be to record all observations and facts required for the preparation of working-plans. The headings given in paragraph 90 indicate the subjects concerning which information should be recorded.

In the forest journal will, from time to time, be entered a price list exhibiting the prices at which the various descriptions of timber and other forest produce are sold at different places.

All works for the prevention of fire, their success and failure, and the results observed, will be detailed. There will be a column for dates, and each entry will be dated as it is made.

Detail required in registers and journal.

101. The Conservator will issue needful instructions regarding the detail in which the registers and journal prescribed in paragraphs 98, 99, and 100 should be kept up, and the extracts from these books which should be submitted to him.

Plantation journal.

102. Whenever plantations are made on a large scale, the Conservator may prescribe a separate journal for each plantation. The first entry should give a description of the locality, soil, climate, elevation, aspect, gradient of slope, and vegetation. This should be followed by a record of every operation undertaken and by periodical statements regarding the condition of the young growth.

In this book should be recorded the date of each inspection by a superior officer and the observations made at each inspection.

Register of valuation surveys.

103. The Conservator may prescribe that an abstract of all valuation surveys made in one division be recorded in a book, to be styled "Register of valuation surveys."

Section II.—Accounts of Timber and other Stock, of Stores, Tools, and Plant, and of Live-stock.

Returns of timber operations

104. Where timber operations are conducted by Government gency, returns in Forms Nos. 4 and 5, modified according to circumstances, may be prescribed by the Conservator.

Sale depôts.

105. All places at which timber or other forest produce is habitually stored for sale are called "sale depôts," and the following general rules are framed for the registers and returns required concerning them. They may be modified by the Conservator so as to meet the requirements of each depôt. It will rest with the Conservator of Forests to decide where sale depôts shall be established, and he will intimate all changes sanctioned by him to the Comptroller General.

Registers of receipts.

106. In each sale depôt will be kept registers of receipts (Form No. 6) in which will be entered all stock as it arrives. Separate registers will be kept for—

(*a*) Timber, including drift and waif wood.
(*b*) Bamboos, fuel, and other forest produce.

Timber received to be measured and marked.

107. When logs (round and squared timber) are received, each will be entered separately and will be measured and marked in such manner as may be ordered by the Conservator. The measurements of the logs must be entered directly they have been taken charge of in depôt. Scantlings will be registered in lots, and each piece will be marked with the depôt mark.

Registers of disposals.

108. All stock sold or otherwise disposed of will, at the time of delivery, be entered in the registers of disposals (Form No. 7). Separate registers will be kept for—

(*a*) Timber, including drift and waif wood.
(*b*) Bamboos, fuel, and other forest produce.

Sale mark.

Logs and scantlings, when sold, will be marked with the sale mark.

As alternative, depôt register with both receipts and disposals may be used.

109. Should it be found convenient, the Conservator may sanction the use of Form No. 8 instead of Forms Nos. 6 and 7. In that case both receipts and disposals will be entered in the same book.

110. A bill book with counterfoil (Form No. 9) may be used for lists of timber and other produce sold from depôt. On each transaction taking place, the bill may be given to the purchaser, while a copy is forwarded to the Divisional Officer, and the counterfoil will form the depôt copy. Bill and receipt books.

A receipt book with counterfoil (Form No. 10) may also be used for receipts of price paid, to be given to purchasers.

111. The following returns will be submitted monthly from each sale depôt to the Divisional Officer:— Monthly depôt returns.

Form No. 11.—Receipts and issues of timber and other produce.*

Form No. 12.—Sales of timber and other produce, including drift and waif wood.

112. The stock at each sale depôt must be counted periodically, at such intervals as the Conservator may direct, the depôt books being balanced at the time of counting. A special report of each taking of stock must be submitted to the Conservator. Control of stock at sale depôts.

113. All timber and other produce cut, collected, and removed from the forests by consumers and purchasers, will be entered in a monthly statement prepared in Form No. 13. Return showing sales from forests of produce cut by purchasers.

114. The following returns will accompany the divisional accounts submitted to the Comptroller General or the Comptroller, Hyderabad, as the case may be: Forms Nos. 4, 5, 11, 12, 13, and 14. Divisional monthly return of timber stock and sales.

For the purpose of the timber accounts, a distinction should be made between the following three classes of cuttings:—

(1) Selection fellings.
(2) Clearances.
(3) Thinnings.

These terms are now sufficiently understood, and do not require any special explanation. There will, however, be no objection to the use of other terms, such as *improvement cuttings*, *compartment cuttings*, &c., in

* The specimen form No. 11 attached to the Code is filled up as a Divisional return.

addition to those named, if the circumstances of the case should require it.

At present and for many years to come the great mass of timber extracted from the forests will be the produce of selection fellings, and it has therefore been considered expedient to prescribe a separate return (Form No. 4) for the outturn of this class of operations, while Form No. 5 is intended to exhibit the outturn of all departmental cuttings and thinnings, whatever the nature of the operation may have been. The nature of the operation which produced the wood or timber should be stated in the column of Form No. 5 headed "How obtained."

Form No 4. Trees felled by Government agency. (Selection fellings)

115. Form No. 4 will show the trees felled by Government agency under the system of selection fellings (by which, as a rule, only large and mature trees are cut), but not clearances and thinnings. In the latter cases the fellings are, as a rule, at once converted into logs, scantlings, firewood, &c., which will therefore appear in Form No. 5, without passing through Form No. 4.

Form No 5 Timber, &c., cut and collected by Government agency.

116. Form No, 5 will show all timber converted, and all produce collected by Government agency in the forests.

The entries in column "Cut or collected during the month" show the material obtained—

(*a*) from the trees shown as "disposed of" by conversion in form No. 4;
(*b*) from clearances and thinnings;
(*c*) from logs and pieces converted into another form.

In provinces, as in Burma, where the whole work of cutting, logging, and carriage of the timber is included in one contract, Form No. 4 cannot be submitted; but the outturn of the contractors' operations will be recorded in Form No. 5, the timber and other produce being entered in the column "Cut or collected" when it is first measured and reported.

The items entered in the column "Disposed of during the month" will be accounted for as follows :—

(*a*) Timber and other produce sold locally will appear in Form No. 12.

(*b*) Timber and other produce sent on commission sale will re-appear in Form No. 11 without necessarily passing through Form No. 6.

(*c*) All other items will either re-appear in Form No. 6 (the register of receipts in depôts), and in Form No. 11 as received in depôt during the month, or will be accounted for as converted, lost, or used by the department.

Form No. 11. Receipts and issues of timber, &c., in sale depôts.

117. Form No. 11 will be an abstract from the returns submitted in that form from each sale depôt in the division. Each description of produce will be grouped together, and the numbers and quantities will be totalled separately.

Form No 12. Sales of timber, &c., collected by Government agency.

118. Form No. 12 will show the sales the proceeds of which are credited under revenue heads I and III.

The entries in this form will consequently comprise the following items:—

(*a*) Trees felled by Government agency, and written off in Form No. 4 as disposed of by sale.

(*b*) Timber and other produce cut or collected by Government agency, and written off in Form No. 5 as disposed of by sale.

(*c*) All disposals by sale of timber and other forest produce shown in Form No. 11.

The entries in this return should be divided into two parts: the first part should be headed "Sold from depôts;" the second part "Sold locally."

Drift timber forms Nos. and 12.

119. From divisions where drift timber operations are of sufficient importance, separate returns in Forms Nos. 11 and 12 of receipts, issues, and sales of drift and confiscated wood will be submitted to the Comptroller General.

Form N Sales of &c., rer from th by purch

120. Form No. 13 will show the sales the proceeds of which are credited under revenue head II, arranged and totalled in horizontal lines according to sub-heads.

When leases are granted for certain fixed periods to collect produce, and the revenue is payable in instalments, an estimate should, whenever practicable, be made of the quantity of produce removed, and the total

estimated quantity should be shown in Form No. 13 once only, when the full amount of revenue due has been received.

Form No 14 Outstandings on account of revenue.

121. All items of revenue, including those shown in Forms Nos. 12 and 13, which are not fully realised during the month, will be entered in detail in Form No. 14 (outstandings on account of revenue). The return for March in each year will be accompanied by a brief explanation of the circumstances under which each item of revenue that has been outstanding for twelve months remains unadjusted.

Form No. 14 for March.

Register of free grants of produce.

122. All timber and other produce granted free of charge will be entered in a register the form of which will be prescribed by the Conservator. An abstract of the register will be submitted to the Conservator on such dates as he may direct.

Return of stores, tools and plant, and periodical statements regarding live-stock.

123. A return (Form No. 15) of stores, tools, and plant, will be submitted to the Conservator by Divisional Officers on the 1st of April in each year, and at such other periods as the Conservator may direct.

Stores, tools, and plant should be classified as follows :—

1. Surveying and other instruments.
2. Machinery.
3. Tools.
4. Office furniture.
5. Tents.
6. Building materials, small stores, and house-fittings.
7. Miscellaneous.

In those divisions where Government elephants or other cattle are kept, returns of live-stock, together with a statement of the cost of keep, and of the work on which they were employed, will be submitted to the Conservator in such forms and at such times as may be prescribed by the Local Government. Returns of elephants should state name, sex, age, and condition of the animals.

It will be for the Conservator to prescribe the forms of books in which the receipts and disposals of live-stock, stores, tools, and plant shall be entered, and from which the periodical returns here prescribed shall be compiled.

An annual return of all elephants belonging to the department will be submitted to the Comptroller General on the 1st of April by each Conservator, in the form prescribed by the Comptroller General.

Annual return of elephants to Comptroller General.

124. The issues in the monthly stock accounts (paragraph 114), and in the periodical returns of live-stock, stores, tools, and plant, must be supported by appropriate and sufficient vouchers.

Issues of stock to be supported by vouchers.

125. No timber or other forest produce, no live-stock, stores, tools, or plant, may be sold, except on receipt of cash payment in full at the time of delivery. The Conservator of Forests may, however, authorise forest officers of and above the rank of forest ranger, in exceptional cases, and under such conditions regarding time of payment as he may lay down, to effect sales without payment in full at the time of delivery. Every such transaction, if the value exceeds Rs. 500, should be reported to the Local Government.

Sales of forest produce, stores, tools or plant.

On credit in exceptional cases only.

Sales to public departments, with whom the accounts are adjusted by book transfer, are exempted from this rule. Exceptions may also be authorised by Local Governments in the case of special transactions with other purchasers.

126. No stores, tools, and plant, excepting petty articles, and no live-stock nor any timber or other stock, may be written off the accounts of Divisional Officers without the Conservator's sanction, or, when the value of the stores, animals, or timber exceeds Rs. 500, without the sanction of the Local Government.

Sanction required before writing off valuable stores and live-stock.

CHAPTER III.

CASH ACCOUNTS.

Section I—General.

Cash Book to be kept

127. Every officer who is authorised to receive and disburse money will keep his accounts in a bound Cash Book (Form No. 16), in which he will enter all money transactions as they occur. All items of revenue and expenditure will be classified in accordance with the prescribed budget heads and sub-heads. Sufficient detail will be given in the column of "Particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. In the "Treasury" column on the debtor side will be entered the amount of all cheques drawn against letters of credit, and in that on the creditor side all items of revenue paid into treasuries. The cash book will be closed monthly.

Divisional cash chests

128. Each Divisional Officer will keep a cash chest for the custody of the Government money in his charge, and will keep the key of it in his own possession.

Contents of cash chest to be counted, and cash balance to be reported, monthly.

129. The accounts will be closed monthly, and the contents of the cash chest must be counted at least once a month, and the amount compared with the cash book balance.

If any excess or deficit be found, an entry of it will be at once made in the cash book, and a report will be forwarded to the officer to whom the accounts are submitted. A report of the cash balance remaining on the last day of each month (Form No. 17), will be forwarded on that day to the Comptroller General and to the Conservator direct.

Under no circumstances shall any forest officer or subordinate keep or place any private money in his Government cash chest.

130. Whenever necessary the Local Government may authorise the appointment of treasurers, upon sufficient security, to have charge of the cash chest. Appointment of treasurers.

131. The term "cash" includes currency notes and silver and copper coins only. Term "cash" defined

A cheque received from a private individual in payment for timber, &c., sold should not be treated as "cash," and its amount should not be credited in the accounts, until it has been cashed.

132. All accounts must be kept in the most regular and open manner. All receipts, disbursements, and charges of whatever sort connected with the public service must be clearly shown in the cash book; and no irregular or separate accounts are permitted. Accounts to be kept in an open manner, and no irregular or separate accounts permitted.

133. Conservators may authorise an advance of pay to the extent of one month's salary to any person on the permanent establishment employed under their orders, who can show sufficient reason for requiring it; but they cannot make a similar advance to themselves without obtaining, in the first instance, the sanction of the Local Government under whom they are serving. The advance must be recovered by monthly instalments of not less than one-third of such person's pay at the time the instalment is due, and no further advance can be made until the whole of any previous advance has been recovered. Advances of pay.

The first instalment will be recovered from the pay for the month in which the advance is made.

134. For all regularly-recurring expenditure, such as office rent or temporary establishments, the sanction of the Local Government is necessary. For the pay of permanent subordinate forest and office establishments, monthly maximum amounts are sanctioned by the Government of India for each province or Conservator's charge; and it rests with Local Governments, within the limits of these monthly maximum amounts, to sanction such permanent subordinate forest and office establishments as may be necessary. Outlay for the purchase of live-stock, stores, tools, and plant may be sanctioned by Conservators up to Rs. 500 each item. For larger amounts the sanction of the Local Government must be obtained. Sanction required for certain expenditure.

Powers of sanction to special works

135. Conservators may sanction works, not forming part of the ordinary (paragraph 168) current expenditure of the department, costing up to Rs. 2,000 each; and Local Governments have power to sanction such works as follows:—

Bengal	Not exceeding Rs. 10,000.
North-Western Provinces and Oudh . . .	
Punjab . . .	
British Burma . .	
Central Provinces . .	Not exceeding Rs. 5,000.
Mysore and Coorg . .	
Hyderabad . . .	
Assam	
Ajmere	

Any project, the estimate of which exceeds the limits noted in this paragraph, requires the sanction of the Government of India.

Powers of Divisional Officers to incur expenditure on special works.

136. Divisional Officers have power to incur expenditure, not forming part of the ordinary (paragraph 168) current expenditure of the department, up to Rs. 200 each item, under the following heads:—

(*a*) stores, tools, and plant, excepting office furniture and tents;

(*b*) works specified under heads 2 to 4 of paragraph 169 as "Capital Expenditure," *viz.*:—

2.—Construction of roads, tramways, bridges, houses, canals, timber slides.

3.—Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights.

4.—Plantations, including extensive cultural operations.

Purchase of live-stock, office furniture, and tents will in every case require the previous sanction of higher authority.

Each item of expenditure, not forming part of the ordinary current expenditure, which exceeds Rs. 200, requires the *previous* sanction of higher authority, although the necessary provision has been made in the budget.

Nothing in paragraphs 134 and 135, nor in this paragraph, shall be construed into a permission to Divi-

sional Officers to purchase stores, tools, and plant in small lots, or to carry out in portions any work, alterations, or repairs, of which the cost in the aggregate would exceed the amount they are therein empowered to sanction.

Extent of powers of sanction given in paragraphs 134, 135, and 136.

137. It must be distinctly understood that the powers of sanction given in paragraphs 134, 135, and 136 must be exercised within budget limits; that is, no expenditure must be incurred under any budget head, if the provision made under such head by competent authority is not sufficient to cover the outlay.

Inevitable payments.

138. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

Money indisputably payable should never be left unpaid; and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

Separate estimates for special works.

139. A separate estimate will be submitted for each work not forming part of the ordinary current expenditure of the division and costing over Rs. 200. In the case of works which admit of the forms of estimate used by the Public Works Department (Form No. 18), these should be adopted as far as practicable. Whenever necessary, estimates of works should be accompanied by maps and plans.

A register of sanctions to be kept, and completion reports to be submitted.

140. All sanctions of works on estimate will be numbered consecutively by the Conservator in each financial year. The expenditure incurred on such works will be entered in detail in a book (Form No. 19).

Conservators may require the submission of monthly abstracts exhibiting the total expenditure incurred during the month on each work sanctioned on estimate.

The number and date of sanction will be recorded on all vouchers which support expenditure on account of any work sanctioned on estimate.

On the completion of any such work, a detailed completion report, exhibiting the amount sanctioned and actually expended, detailed as charged in the monthly accounts, will be submitted to the Conservator.

In the case of works sanctioned by the Local Government or the Government of India, these completion reports will be submitted to Government.

Execution of works requiring sanction on estimate.

141. Works requiring sanction on estimate shall not be commenced until the estimate prescribed in paragraph 139 has been sanctioned.

Agreements with contractors

142. When a contract for work is of sufficient magnitude to require a written agreement, care must be taken to frame such agreements so that, in the event of a dispute, they could be maintained in a court of law. Care must also be taken that the document is stamped and, if necessary, registered, according to the law in force for the time being.

Refunds of revenue

143. Refunds of revenue not exceeding Rs. 10,000 require the sanction of the Local Government. If the amount exceeds Rs. 10,000, the sanction of the Government of India must be obtained.

Accounts of district officers

144. District officers who have charge of forests will submit their accounts of revenue and expenditure to the Comptroller General, at such time and in such form as the Local Government in communication with the Comptroller General may direct.

Audit of accounts

145. The monthly accounts of Divisional Officers in Bengal, the North-Western Provinces and Oudh, the Punjab, the Central Provinces, British Burma, Assam, Coorg, Ajmere, and the Forest Surveys, will be forwarded to the Comptroller General for scrutiny and audit. The Conservator in the Hyderabad Assigned Districts will submit the accounts for audit to the local Comptroller.

Section II.—Classification of Revenue and Expenditure.

146. The classification of revenue and expenditure given in Form No. 20 came into force on the 1st April 1877. The heads of expenditure are classified under the two main heads "A—Conservancy and Works," and "B—Establishments."

Classification prescribed under budget heads and sub-heads.

147. Heads I., II., and III. under Receipts and Charges correspond with each other and require no explanation. The sub-heads are intended to exhibit, as far as such is practicable, the income and expenditure on account of timber, wood, bamboos, and other descriptions of forest produce. In provinces where no sandalwood is produced, this sub-head may be omitted.

Heads I., II., and III under Receipts and Expenditure.

The charges incurred on account of timber and other produce removed from the forests by consumers or purchasers cannot, as a rule, be shown separately under the different sub-heads, and therefore no attempt has been made to divide A. II. into sub-heads.

148. Head IV. is intended to include the duty levied on foreign timber, and the share of the revenue from forests which are not managed by Government officers, but in which Government has a share or has certain other rights. The charges incurred on account of these heads should be entered under A. IV. (*a* and *b*).

Head IV under Receipts and Expenditure.

149. Head V. will include all revenue that cannot be correctly classified under heads I. to IV.

Head V under Receipts

150. It should be distinctly understood that heads I. and II., under Receipts as well as under Conservancy and Works, are intended to relate to all forests managed by Government. Revenue realised, or expenditure incurred on account of forests managed by Government, a certain share of the revenue of which is paid to other persons, as is the case in Hazara and Ajmere, will also be entered under these heads; but in these cases the amount of such share in the revenue which is paid to shareholders should be debited to A. V. To the same head should also be charged the share of forest revenue paid to Khotes and Rakhwaldars in the Bombay Presidency, who are entitled to a share in the revenue of forests managed by Government.

Head A V.

Heads A VI. and A VII.

151. Heads V., VI., VII., and VIII., under A—Conservancy and Works, can, for obvious reasons, have no corresponding heads under Receipts. The items which will be entered under head VIII. are entirely chargeable to the formation, maintenance, and improvement of the forests; while the amounts of the other heads will, according to circumstances, be chargeable either to the production of revenue, or to the formation, maintenance, and improvement of the forests.

Head A. VI.—*Live-stock, stores, tools, and plant* :—

a.—Purchase of cattle.
b.—Feed and keep of cattle.
c.—Stores, tools, and plant.

Expenditure on account of hire of cattle, and repairs to stores, tools, and plant, will be charged under the appropriate head as part of the outlay on the work for which they are required.

Head A. VII.—*Communications and Buildings* :—

a.—Roads and bridges.
b.—Buildings.
c.—Other works.

The sub-head VII. *a* will include timber slides and tramways for forest purposes, &c., in case they are of a permanent character. Temporary structures should be charged under Timber expenses. In cases of doubt, the expenditure should be charged under A. VII. *a.*

Head A VIII.

152. Head A. VIII.—*Demarcation, improvement, and extension of forests* :—

a.—Demarcation.
b.—Compensation for land and rights.
c.—Surveys and working-plans.
d.—Plantations.
e.—Protection from fire.
f.—Other works.

Under sub-head VIII. *a* will come all charges connected with the formation and maintenance of boundary lines. It frequently happens that a broad cleared line is maintained, and serves both as a boundary line and as a fire-protection line; and so with the internal lines

which are made between the various blocks and compartments of a forest: indeed, these latter usually serve a third purpose simultaneously,—*viz.*, they act as export and inspection roads. Whether the cost of clearing and maintaining such lines should be charged under VII. *a*, VIII. *a*, or VIII. *e*, must depend upon the circumstances of each case, but the entire cost should be charged under one sub-head only.

Sub-head VIII. *b* will include compensation for land taken up for forest purposes, as well as expenditure in the settlement of rights and privileges.

Sub-head VIII. *c* will contain all expenditure incurred for the preparation of working-plans as well as on topographical and valuation surveys.

Sub-head VIII. *d* refers to all cultural operations of whatever description.

Sub-head VIII. *e* will show the cost of clearing and maintenance of internal and external fire lines, whether for the protection of natural or artificial forests. Such extra establishment as is sanctioned for this purpose, as well as the cost of suppression and extinction of fires which have broken out, wages of labour, rewards to villagers who have given meritorious aid, and so forth, should here be charged.

Sub-head VIII. *f* will include all general forest work, such as fencing and enclosing, cutting creepers, thinning, pruning, lopping useless trees, and the like.

153. Head A. IX.—*Miscellaneous* :— Head A IX.

a.—Refunds.
b.—Law charges.
c.—Other charges.

Under the sub-head IX. *b* come stamps, fees, and costs connected with the institution or defence of cases in court.

154. The heads of B—Establishments do not require any explanation here. B—Establishments.

Section III.—Budget Estimates.

Annual budget estimates.

155. Annual budget estimates will be prepared by divisional officers and submitted to the Conservator in Form No. 20. The budget estimate for the Province or circle will be prepared by the Conservator in the same form, which will be extended so as to show the figures of each division separately. It will be submitted on such date as may be prescribed to the Local Government, who will add such remarks and pass such orders as they may consider necessary. The Local Government will forward the estimate to the Government of India through the officer entrusted with the audit of the accounts, *viz.*, the Comptroller General or the Comptroller, Hyderabad, as the case may be, who will make such abstracts as may be required for the Civil Estimates.

The budget estimate will reach the Government of India not later than the 1st of November in each year.

Form of budget estimate

156. Form No. 20 contains five columns, showing—

I.—The actuals of the past year.

II.—The original estimate of the current year, as sanctioned by the Government of India.

III.—The regular estimate of the current year.

IV.—The estimate of the ensuing year.

V.—A column is left blank for the insertion of such modifications (if any) of the figures in column IV. as may be recommended by the Local Government.

Figures to be entered in the budget estimate sheet

157. The figures in column I. (Actuals) must have been verified, as regards totals of receipts and expenditure under A—Conservancy and Works, and B—Establishments, by the Comptroller General or the Comptroller, Hyderabad.

The figures in column II. will be the figures of the budget estimate for the current year as sanctioned by the Government of India. Should that sanction deal with the figures by totals only, the original distribution of such total amounts under heads and sub-heads, as approved by the Local Government, will be entered. Any grants to which additions have been subsequently sanctioned will be shown in red ink, and an explanatory foot-note will be added showing the original sum and the additions, with the authority therefor.

The figures in column III., the regular estimate, will be based on the actuals of as many months of the current year as may be available, added to an estimate, as exact as possible, of the requirements of the remaining months. As a rule, the actuals of five months (April to August) will be available when the budget is prepared.

The figures in column IV., the budget estimate, represent the expected revenue and the proposed expenditure of the ensuing financial year, and they will be prepared according to instructions given in the sequel.

158. The estimate will be prepared so as to show the figures of each column separately for each forest division. When necessary, the apportionment of the figures between sub-divisions of one division may be shown in the explanatory note, but not in the estimate sheet itself. Detailed figures for each forest division.

159. The figures must be shown separately against each head and sub-head of the prescribed form. It is prohibited to give only the totals of several sub-heads clubbed together, as also to introduce new sub-heads without the authority of the Government of India. Detailed figures under each sub-head.

In cases, however, when, as in the Central Provinces, under the commutation system, payments are made in lump sums for permission to remove several descriptions of forest produce from the Government forests, or when for other reasons the revenue realised from several descriptions of forest produce cannot conveniently be separated in the accounts, Local Governments may sanction the receipts being entered in totals under head II., instead of under the prescribed sub-heads. Totals of commutation fees under revenue head II.

160. It is an object of importance to secure uniformity in all estimates, so as to facilitate their combination into one general form by the Government of India. Uniformity in all estimates.

161. The sanction of the Government of India will generally be accorded to the totals of the main heads of the estimate as follows :— Sanction of Government of India to totals of main heads.

Receipts. Charges.

but in special cases, where it may seem necessary, the sanction will be in detail.

Distribution of allotments by Local Governments and by Conservators.

162. Except in such special cases, it rests with Local Governments to order the distribution of the total amounts allotted among main heads and budget heads, as the requirements of the service may demand. On receipt of the figures provisionally sanctioned by the Government of India, Conservators will prepare and submit to Local Governments an appropriation statement, which, after sanction, will be transmitted to the auditing officer, *viz.*, the Comptroller General or the Comptroller, Hyderabad, as the case may be.

In the appropriation statement, the figures under "Revenue" and "A—Conservancy and Works" will be entered in totals of budget heads, and the figures under "B—Establishments" in totals of budget sub-heads, for each division.

Subsequent transfers from one division to another, within the total amount sanctioned under each budget head for each circle, may be made by the Conservator. All other transfers require the previous sanction of the Local Government. All transfers must be intimated to the auditing officer.

It must be understood that the figures of the Regular Estimate cannot be accepted as a revised appropriation statement of the budget grant, unless it is distinctly stated in the orders of the Local Government that they shall be so accepted.

Additional Budget Grants

163. Applications for additional budget grants will not be complied with, except under special circumstances, which must be fully explained. Whenever it is possible, urgent wants should be met by re-appropriation from other heads, the amount being taken from provision made for works which may be deferred without injury to the public service.

Budget Explanatory Note

164. The estimates will be accompanied by an explanatory note justifying the figures and detailing the nature and cost of the different operations on which expenditure is proposed.

Chapter I, "Actuals."

165. The "Budget Explanatory note" should be divided into three chapters.

BUDGET ESTIMATES—*continued.*

Chapter I. will deal with the "Actuals" of the past year. Should the actuals show important deviations from the figures of former years, explanations will be given of the causes of such deviations. A brief explanation will also be added of the cause of important deviations from the Budget and the Regular Estimate.

Chapter II, "Regular Estimate" compared with Sanctioned Estimate.

166. Chapter II. will give the reason for the figures entered in the "Regular Estimate" of the current year. It should not proceed by forest divisions, repeating the budget head under each division, but should take each total budget head and speak of the divisional receipts or expenditure which go to make it up. When the regular estimate figures do not exhibit any, or only a trifling, difference from those sanctioned in the budget, no remarks need be entered; but when they differ, full explanation should be given, thus:—

Receipts.

Explanation of estimated Receipts.

I.—Timber and other produce removed from the forests by Government agency:—

a.—Timber.

"The sanctioned estimate showed Rs. 50,000; the regular estimate shows Rs. 1,20,000. The increase of Rs. 70,000 is caused by the favourable floods which in Divisions B and C caused a large increase in receipts.

"In Division B the estimate is thus accounted for—

"900 trees felled in 1876, formed into 4,000 logs, and sold at an average of Rs. 15=Rs. 60,000. It was expected that only 2,000 logs would be sold, realising Rs. 30,000.

"In Division C the increase of Rs. 40,000 is due to sleepers, which have been delivered and paid for within the year, contrary to original expectations."

Explanation of estimated Expenditure.

And for an example under *Expenditure*:—

A. I.—Timber and other produce removed from the forests by Government agency:—

a.—Timber.

"The sanctioned budget estimate was Rs. 70,000; the regular estimate is Rs. 80,000. There is a decrease in Division C of Rs. 5,000, and an increase in B of Rs. 15,000. The first is caused by a saving in cost of transport of timber consequent on the use of the timber slide at D now completed. The increase is caused by the launching and transport of the 2,000 additional logs alluded to under Receipts: thus—

	Rs.
"Marking, launching, at Rs. 3 per log . . .	6,000
"Clearing jams, rafting and landing at depôt, at Rs. 4-8 per log	9,000
TOTAL . .	15,000 "

It will be easy from these examples to understand how the differences are to be explained under each head throughout.

Chapter III, "Budget Estimate"

167. Chapter III. will be the justification in detail of the proposed revenue and expenditure for the ensuing year, and will be in the same form, taking up each head of the estimate *seriatim* and showing first how the sum is distributed under each division; and secondly, the detail of the proposed work under each head, with the estimated cost of each operation, or the items which constitute the revenue. Thus, for receipts under sub-head I. *a* the number of logs and cubic feet likely to be sold at such and such a rate will be stated; the number of sleepers that will be delivered to such and such a railway, at such and such a price, &c. If the receipts are from *Plantations,* the items will be given, so much from thinnings, from fruits, from sale of crops planted between the lines, &c. If "Miscellaneous," the different sources will be given *seriatim.*

"Ordinary" and "Capital" Charges.

168. It is convenient to maintain the two classes of "Ordinary" and "Capital" expenditure, though it is not possible in all cases to maintain a sharp distinction between them. This classification will be confined to the departmental accounts and estimates.

"Ordinary" Expenditure.

"Ordinary" expenditure comprises the cost of all operations which are necessary to produce revenue, or which are concerned with the maintenance and the ordinary operations undertaken annually for the improvement of the forests. Thus the cost of timber operations, keep and feed of cattle, as well as annually recurring charges for forest improvement, protection from fire, &c., are "Ordinary" charges.

"Capital" Expenditure.

"Capital" expenditure, on the other hand, represents charges which do not recur annually, or which do not yield an immediate return. Capital charges frequently yield either no return at all for a series of years, or repay themselves only gradually in cash returns or in local benefits of another kind, such as the increase of the water-supply, protection against storms, erosion, landslips, and avalanches. Each proposal for such expenditure must be regarded in the nature

of capital outlay, and must in the first instance be worked out in full detail, to show that all the measures have been carefully considered beforehand, and that the result is likely to be ultimately profitable to such a degree as to justify the outlay.

169. The following items come under capital expenditure:— Items included under "Capital" Expenditure.

1.—Purchase of live-stock, stores, tools and plant A. VI.
2.—Construction of roads, tramways, bridges, houses, canals, timber slides . . A. VII.
3.—Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights . . A. VIII. *b*
4.—Plantations, including extensive cultural operations . . . . . A. VIII. *d*

170. Whenever the outlay on any one work or item within the year is expected to exceed Rs. 5,000, all needful particulars regarding such work or item must be entered separately in the explanatory note, and such provision will, in every case, be sanctioned specifically by the Government of India. Details of works estimated to cost over Rs. 5,000.

171. Regarding the details that should be given in the note in justification of the proposed expenditure, the following remarks are added for guidance. Justification of proposed expenditure in the "Explanatory note"

172. *A. I.—Timber and other produce removed from the forests by Government agency :—* A I, Departmental timber operations.

a.—Timber.

Here the number of trees to be felled, according to the working-plans of the forests in each division, has to be entered; and when there is no working-plan, the grounds for proposing fellings to the extent estimated must be stated. The rate and cost of each operation, such as felling, logging, carting, floating, bringing into depôt, &c., &c., in cubic feet, or per log, or otherwise, must be given specifically. If it is proposed to cut up timber into planks or scantling, the estimated rates and cost must be specified.

Officers in charge of public works should be communicated with, and asked to state their probable requirements. It will be only in rare cases that extensive indents cannot be foreseen, but large margins in the provisions left by mere guess-work are inadmissible.

If definite information about the requirements of railways or other public works cannot be obtained in time, the estimate, both on the receipt and expenditure sides, should not take account of

such work at all; but the Government of India will, if need be, sanction an additional grant on the necessary explanation being submitted.

A VII., Communications and Buildings.

173. *A. VII.—Communications and Buildings :—*

a.—Roads and bridges.
b.—Buildings.
c.—Other works.

In these cases an estimate in the Public Works form will have been submitted and sanction obtained. If this has not been done, the fact will be stated in the note and a general estimate will be submitted, a detailed estimate as prescribed being sent for sanction at once.

A VIII., Demarcation and improvement, &c

174. *A. VIII.—Demarcation, improvement, and extension of forests :—*

a.—Demarcation.

It will be easy to explain what work in demarcation has been proposed, but it must be distinctly entered for each division, thus—

DIVISION A.

"Demarcation by a trench 3′ × 3′, masonry boundary pillars at 2,000 feet and intermediate pillars at 200 feet apart, of forest B and forest C, being an estimated length of 19 miles trenching, as follows :—

	Rs.
Clearing jungle, at Rs. 3 per mile	57
Trenching, at Rs. 2 per 1,000 cubic feet . . .	1,800
50 masonry pillars, at Rs. 12 each	600
500 intermediate pillars of piles of stone, with a stout post bearing serial numbers in the centre, at Rs. 2 each	1,000
TOTAL . .	3,457"

It is not sufficient to say "so many miles of demarcation work are expected to be done during the year."

b.—Compensation for land and rights.

The reasons for which land is to be taken up, and the orders sanctioning the purchase of rights, must here be given. The budget entry will be such as—

	Rs.
"Plot of land of 25 acres belonging to inhabitants of A village in forest B, sub-division C, to simplify boundaries, at Rs 20 per acre .	500
To be paid to D, of village E, in lieu of right to graze 40 buffaloes in F forest	200
TOTAL . .	700

d.—Plantations.

When the proposal is for a new work, sanction on estimate will have been obtained, and the provisions of the estimate, or, in the case of old plantations, the provisions of the working-plan, will be strictly followed.

e.—Protection from fire.

Under this head the means devised for keeping out fire, the cost of clearances and of temporary watchers, of rewards to villagers for assistance, &c., names of forests to be protected, with area &c., will be given.

175. *A. IX.—Miscellaneous :—* A IX, Miscellaneous.

a.—Refunds.
b.—Law charges.
c.—Other charges.

This will readily be understood as it stands; it will only occasionally be possible to give details under *a*, neither for *b*, unless it is known that definite cases are in court or are likely to be so. Under *c*, estimates will generally be framed by comparison with the actuals of preceding years.

176. *B. I.—Salaries :—* B. I, Salaries.

Under the authority of the Local Government, it is permitted to add a reasonable percentage for probable increases and promotions during the year, but specific proposals for the increase of establishments and promotion to deserving officers are *not* to be made in the estimate note. If it happen that proposals have gone up and are under consideration, a suitable provision may be made, accompanied by a reference to the case.

B. II.—Travelling allowances :— B. II, Travelling allowances.

The explanation under this head can always be easily given; any increase over allowances of former years must be justified in detail.

B. III.—Contingencies :— B. III., Contingencies.

The estimate under this head requires careful scrutiny, and will not be allowed to exceed what the past year's actuals show without satisfactory reasons for the increase being given.

The estimate under sub-head *c*, "Rents, Rates, and Taxes," will include office-rents and municipal and other taxes on lands and buildings belonging to or occupied by the Forest Department. Rents, Rates, and Taxes.

177. A subsidiary statement should be submitted with each budget estimate, showing separately the Books and stores from Europe and America.

estimated outlay on account of books and stores expected to be purchased from Europe and America; and the outlay on this account should be entered under the proper budget sub-heads, *viz.*:—

A. VI. *c.*—Stores, tools, and plant.
A. IX. *c.*—Other charges (for books and periodicals).
B. III. *a.*—Stationery.

Section IV.—Accounts of Divisional Officers and Subordinates.

178. The cash book of Divisional Officers (Form No. 16) shall contain— Contents of divisional cash book.

(*a*) A detailed record of the daily transactions of the Divisional Officer himself.

(*b*) The revenue realised and expenditure incurred by sub-divisional officers or subordinates in totals only, the details of these totals being shown in the original accounts, which will be filed for record in the Divisional Office. All items other than classified revenue and expenditure will be entered in detail in the divisional cash book.

The opening and closing cash balances in the cash account of each subordinate must agree with the balances shown as outstanding against him in the divisional ledger at the commencement and close of each month.

(*c*) Recoveries of service payments will be credited in detail on the Debtor side of the divisional cash book.

If a cash recovery of a service payment is effected before the close of the year in which the item was charged in the accounts, the amount thus recovered will be credited under the head "Cash recoveries of service payments" on the Debtor side of the daily cash book, and in the monthly cash account forwarded to the Comptroller General or Comptroller, Hyderabad, as the case may be, and will not be paid into the treasury as revenue, but retained as part of the Divisional cash balance.

If a cash recovery of a service payment is effected after the close of the year in which the item was charged in the accounts, the amount will be credited as miscellaneous revenue under "V. *b*. Refunds," and paid into the treasury accordingly.

179. All items of revenue must be fully detailed, the forest range from which the revenue is realised, the person who pays it, and the articles and quantities removed, should, whenever possible, be stated. The Comptroller General may order the submission of vouchers, such as auctioneers' account sales, passes, permits or licenses, in support of the items of revenue. Details of all items of revenue

180. In cases when revenue on account of timber or forest produce is paid in advance, the amounts will be at once credited to the appropriate sub-heads in the cash Revenue received in advance.

book, entries being made in the column of "Remarks" of Form No. 12 or 13, as the case may be, showing the nature of the transaction.

In the statement for the month in which the delivery of the timber or produce has been effected or completed, a reference will be made to the return in which the payment has been entered.

Payment of revenue into treasuries

181. All revenue received shall be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual *chalan* form in use with, and supplied by, treasury officers, in duplicate; one copy will form the voucher to the entry in the cash book, and the other will be retained by the treasury officer.

Remittances of revenue required for local expenditure how adjusted.

182. If, however, funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be remitted to the treasury, which may be done in cash, or when funds are required for expenditure, either partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the *chalan* or remittance note.*

Permits for timber or forest produce not brought to depôt.

183. For all timber or other forest produce sold otherwise than from depôt, a permit must be given before any of the aforesaid produce can be removed by the purchaser. This permit (Form No. 21) will, in general, only be issued after payment in full of all dues.

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* The following illustration is given explaining the adjustments necessary in the divisional cash book when revenue received is expended locally.

A subordinate's accounts show the following transactions:—

		Rs.			Rs.	
DR.	Opening balance	100		Total expenditure . . .	1,150	CR.
	Total revenue	1,400		Cash balance	350	
	TOTAL . .	1,500		TOTAL . .	1,500	

Enter in divisional cash book, *on one date*:—

		Rs.			Rs.	
DR.	Revenue from —— Range from —— to —— . . .	1,400		Expenditure in—Range from —— to —— . .	1,150	CR.
	Recovered from—by Expenditure	100		Advanced to ——— for current expenses . .	350	
	Cheque No. — on —— Treasury	1,400		Remittance to —— Treasury by cheque No.— .	1,400	

Permit forms should be kept in bound books in duplicate, and, if possible, should bear printed serial numbers for each division. Annual numbers will be entered on all permits issued by the officer in charge of the range. The printed serial numbers will greatly assist Divisional Officers in checking the accounts of their subordinates.

184. All payments must be supported by vouchers in the following forms :— Vouchers

Pay of permanent or temporary establishment	Form No. 22.
Travelling allowance bill	Form No. 23.
Cash remittance to treasuries . .	Treasury *Chalan.*
Revenue derived from supplies to public departments	Form No. 24.
Daily labour forms	Form No. 25.
All other payments	Form No. 26.

All vouchers for payments, including advances, except treasury *chalans* and acknowledgments of transfers to other departments, must bear the dates of payment, and they must be passed for payment by the Divisional Officer, who thereby assumes the responsibility for the charge.

Disbursement certificates are required on *all* vouchers.

185. The salary bills of gazetted officers (Form No 22), duly receipted with stamps attached when necessary, will accompany the accounts as vouchers, copies being kept in the divisional office. Establishment pay bills, and receipts for pay Gazetted officers.

The establishment bills of the permanent staff, in English or vernacular, will be prepared in books (Form No. 22), and the signature of each recipient will be taken when payment is made, receipt stamps being attached when necessary. When receipts of subordinates serving at a distance are obtained on separate abstracts, the Divisional Officer will note in the signature or remark column of the divisional bill book that the receipts of the incumbents have been obtained and filed separately. Permanent establishments.

In the establishment bills complete lists of the sanctioned scale of establishment will be entered on the first day of each month, but only salaries actually paid up to the last day of the month, and for which the payees' receipts have been received in the divisional office, will be charged in the cash book. Salaries remaining Establishment bills.

unpaid will be entered in the column "Funds, fines, &c., as overleaf," and the column "Net amount paid" opposite such items will be left blank.

Change Statement, Form No. 27.

If any subordinate is transferred, promoted, reduced, or discharged, or if any new appointment is made during the month, a statement in Form No. 27 will accompany the establishment bill, such particulars as may be necessary being entered in the column of remarks. The date from which each change in the establishment has effect will be given opposite the entry in Form No. 27.

Leave Statement, Form No 28

If any subordinate of the superior service is on leave during any portion of the month under the rules of the Civil Leave Code, a leave statement in Form No. 28 (reprint from Appendix 2, Supplement F of the Civil Leave Code) will accompany the establishment bill.

Vouchers for pay of permanent establishments

The vouchers for the pay of permanent subordinate establishments to accompany the cash accounts will be copies from the establishment bill book, signed by the Divisional Officer. In these vouchers the names of subordinates on salaries of Rs. 10 and under need not be given, but the number and the several designations of posts in each grade on different rates of pay must always be specified.

Arrear salaries.

Arrear salaries will be drawn on separate bills for each month's arrears. These bills will show only the arrear items actually cleared during the month. They should be carefully checked before payment with the particulars shown in the column "Undisbursed pay" in the establishment bill of the month for which the pay is due.

Vouchers for pay of temporary establishments.

Separate bills will be prepared for the temporary establishments sanctioned under each budget sub-head in the same form and under the same rules as are prescribed above for permanent establishments, and the number and date of the Local Government order sanctioning the establishment will be quoted on each bill; but Forms Nos. 27 and 28 are not required in the case of temporary establishments.

Authority of the Comptroller General required on increase or change in salary of gazetted officers

186. No gazetted officer shall draw an increased or changed rate of salary without pre-audit, or without a letter from the Comptroller General authorising him to draw it. The Comptroller General will communicate

to the officer concerned the effect of an order altering his salary as soon after its receipt as possible. In the Hyderabad Assigned Districts the local Comptroller will give the needful authority.

Travelling allowance bills.

187. The travelling allowance bills (Form No. 23) of officers under the rank of Conservator of Forests must be supported by journals, which will be written up in such forms as the Conservator may prescribe.

The travelling allowance bills of Conservators of Forests (including the Superintendent of Forest Surveys) will be submitted with the monthly accounts as vouchers, and may be paid without countersignature. Those of other forest officers, and those of subordinates, will be countersigned previous to payment by the Conservator of Forests under whom they are serving.

The bills of forest officers employed in any province or territory where they are not under the control of a Conservator, will be countersigned by such officer as the Local Government or other chief local authority may direct.

Divisional Officers must countersign all the travelling allowance bills and journals of their officers and subordinates before submitting them to the Conservator.

The officer who countersigns travelling allowance bills must satisfy himself that the charges are justified by the circumstances of the case.

The vouchers for charges on account of travelling allowances will be the original bills countersigned by the Conservator, and receipted by the payees.

Copies of travelling allowance bills will be kept in a book.

Salaries and travelling allowances due on transfer.

188. Salaries and travelling allowances due to officers and subordinates on their transfer to another Circle or Division, and paid after their arrival, will be paid from and charged against the budget grant of the Division to which they have been transferred.

Revenue remittances to treasuries.

189. All entries in the Cash Book of "remittances of revenue to treasuries" will be supported by vouchers in the treasury *chalan* form, of which supplies will be obtained from the treasury officer.

The name of the treasury and the treasury number and date of each *chalan* will invariably be entered in the

Cash Book in the column of "Particulars," and when revenue is remitted to a sub-treasury or tehsil, the name of the district treasury to which it is subordinate must also be given.

Every *chalan* will be examined and initialled by the Divisional Officer, who must satisfy himself that it bears the Accountant's and the Treasurer's signatures, and if the sum is over Rs. 500, the treasury officer's signature also. *Chalans* for all sums paid by cheques against letters of credit in favour of the treasury officer must be signed by the Accountant and by the treasury officer.

The following particulars will be given in English on the back of each vernacular *chalan* :—

(1) Name of sub-treasury or tehsil.
(2) Amount acknowledged.
(3) Number and date of treasury officer's receipt.
(4) By what forest officer or subordinate remitted.

Transactions with public departments

190. Revenue derived from sales to public departments will be adjusted by book transfer.

A statement (Form No. 24) in triplicate will be sent to the officer to whom the produce has been supplied; he will sign and return the original, which will then be used as a voucher (*vide* paragraph 184).

A similar procedure will be followed in the case of payments to other departments.

Bills or priced invoices received from a supplying department should be at once adjusted in the Cash Book by credit to the department concerned, and by debit to the proper budget sub-head, the duplicate bill or invoice, duly receipted, being promptly returned. The departmental number and date of each bill or invoice for supplies received from another department, and the date of acceptance of each bill for timber, &c., supplied to another department, will invariably be quoted in the entries in the divisional cash accounts.

Daily muster roll, and daily labour bills.

191. For works executed by labourers on daily or monthly pay, a muster roll must be kept, showing the names of the labourers, the number of days they have worked, rate of pay, and the amount due to each. An abstract submitted in daily labour form (Form No. 25) will be the voucher.

192. Vouchers for all other payments will be in Form No. 26; but the Comptroller General may prescribe such other forms of voucher as he may consider necessary for special cases. Vouchers for all other payments.

193. Officers in charge of divisions will send to the Conservator's office, so as to reach him by the 1st of the last month in each quarter, applications (Form No. 29) for the letters of credit required by them during the ensuing quarter. Letters of credit.

The Conservator will, from them, frame an application (Form No. 30) for the requirements of the province or circle, and submit it to the Comptroller General. Advice of the letters of credit should reach the officers for whose use they are intended before the commencement of the new quarter.

Letters of credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported to the treasury officers concerned by the relieved officer.

All letters of credit lapse at the close of the financial year; but cheques drawn on or before the 31st of March, and presented for payment at the treasury on or before the 30th of April, will be taken by the treasury officer against the letter of credit of the official year in which the cheques are drawn. If presented for payment after the 30th of April, their amount will be taken against the letter of credit of the year succeeding that in which they are drawn.

194. No money other than that drawn against letters of credit shall be expended. Whenever money locally received on account of revenue is expended, a cheque must be drawn for the amount as explained in paragraph 182. Only money drawn against letters of credit to be expended.

195. Officers who are furnished with letters of credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments. Those officers who have transactions with more than one district treasury will keep a separate cheque book for each. All cheques must be in the handwriting of the officers drawing them; cheques will bear printed serial numbers in each book; and the Payments in cash or by cheque

Conservator will supply cheque books in such Forms and under such rules as the Comptroller General may from time to time direct. All cheque books must be kept under lock and key.

Before bringing a new cheque book into use, the Divisional Officer will advise the treasury officer of its number, and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury. No cheque will be issued for a sum of less than Rs. 10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, will be refused payment by the treasury officer.

Cheques drawn on sub treasuries or tehsils.

196. Funds may, if required, be obtained by forest officers from the sub-treasuries or tehsils subordinate to the district treasuries on which they hold letters of credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The forest officer will in such cases advise the district treasury officer from time to time of the probable amount of his drawings, in order that funds may be duly provided, and will communicate to the sub-treasury officer, through the district treasury officer, the number of the cheque book to be used.

Cheques drawn on sub-treasuries or tehsils will be written both in English and in the vernacular used in the courts of the province in which they are situated.

Entries in the cash book of cheques drawn.

197. The amounts of cheques drawn will be entered in the cash book at once, and the expenditure for which the cheques are drawn charged under appropriate heads of service or account.

Cancelled cheques

In the case of a cheque being cancelled, the amount will be charged on the creditor side as a "cancelled cheque," and the cancelled cheque will be forwarded with the cash account as a voucher. If the expenditure in payment of which the cancelled cheque was drawn has been charged against the appropriate budget head, an equal amount will be entered on the debtor side of the cash book as a "cash recovery of service payments."

Account current with treasuries and register of cheques.

198. An account current with each treasury (Form No. 31) will be kept in a book by all officers holding letters of credit, in which will be entered on one side the credits granted, and on the other the cheques, with number, date, name of person in whose favour, and purpose for which drawn. The account for each treasury on which a credit is held will be entered on a separate page. This book will be balanced quarterly, and signed. In this way it will always be seen how the balance of each letter of credit stands at any time, and mistakes in over-drawing money will be avoided.

In the same book will also be kept a monthly register of cheques drawn from all treasuries on which the officer holds letters of credit (Form No. 32), a copy of which will be submitted on the last day of each month (with the Cash Balance Report—see paragraph 129) to the Comptroller General and to the Conservator direct.

Advances to contractors

199. Advances to contractors should only be given in exceptional cases, when no other arrangements can be made for carrying on the work. When an advance is made to a contractor, security must, if possible, be taken for its summary recovery in the event of its not being adjusted by work done. The amount advanced must be charged in the cash book as an "Advance Recoverable," and will be supported by the payee's receipt on voucher form No. 26.

All entries of advances, on both sides of the cash book, must be made in red ink.

Advances to contractors exceeding certain limits to be reported to the Conservator

The Conservator may from time to time fix the amount up to which, and the circumstances under which, advances may be made to contractors without his previous sanction. The Conservator may also require that all advances made to contractors, exceeding certain limits, must be reported to him.

Recoveries how adjusted in the cash book

200. When an advance is recovered (wholly or partially) from a contractor, either by work done or in cash, the amount recovered will be credited in the cash book under "Advances Recoverable," and the numbers and dates of the items in which the advances so recovered were originally charged will be quoted in the entry on the debtor side. If the recovery is the value of work done,

the value of the work will be charged *per contra* to the appropriate budget sub-head in the cash book, and the charge will be supported by a voucher (see paragraph 192), detailing the work done and the rates, which will be signed by the contractor to show that he acknowledges the correctness of the credit given in his ledger account.

Advances to disbursers

201. As regards accounts, advances to disbursers will be treated as laid down for advances made to contractors.

Irrecoverable advances

202. In the event of any portion of any advance proving irrecoverable, the amount may, under the sanction of Government, be written off to the head "Miscellaneous." If it exceeds Rs. 1,000, the sanction of the Government of India will be required; if under, that of the Local Government will suffice.

Contractors' and disbursers' ledger.

203. A bound ledger book (Form No. 33) will be kept for all accounts with contractors and disbursers. On the debtor side will be entered all payments made to them; and on the creditor side the amount of all bills passed to their credit and all sums repaid by them in cash.

The ledger account is a running account with each contractor and disburser, from which the amount due by or to him can always be easily ascertained.

Postings in the ledger.

Only one account is opened with each disburser. In the case of a contractor a fresh account is opened whenever a first advance is made to him for a separate work. Each item charged in the cash book under "Advances Recoverable" is posted in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done, or expenditure incurred, is set off against the amount due from the contractor or disburser, as shown in his account in the ledger.

Ledger accounts to be balanced and signed.

The account of each contractor and disburser should be balanced and signed by the Divisional Officer on the last day of each month in which any transaction takes place, unless the Conservator directs that this should be done at other stated intervals.

Numbers to be given to ledger accounts.

The pages in the ledger will be numbered consecutively, and there will be an index to the accounts it

contains. Each new account opened will bear a number which will be appropriated to that particular account until it is finally closed. The numbers will be given to the accounts in the ledger in consecutive order as they are opened, and will run on in a continuous sequence through successive years.

204. An abstract of the contractors' and disbursers' ledger accounts (Form No. 34) will be submitted with the monthly accounts. The contractors' account will be entered in the monthly abstract first, in consecutive order, and then the disbursers' accounts. The columns in Form No. 34 will be totalled separately for contractors' and disbursers' accounts, and grand totals of all accounts will be given at the foot of the abstract.

Abstract of contractors' and disbursers' ledger, Form No. 34.

The abstracts from the contractors' and disbursers' ledger (Form No. 34) for March in each year will be accompanied by a brief statement explaining the circumstances under which each item outstanding for more than twelve months remains unadjusted, and the steps which have been taken with the view to its early clearance.

Form No. 34 for March.

205. The following accounts will be rendered to the Comptroller General, or Comptroller, Hyderabad, as the case may be, by Divisional Officers; they should be despatched, as a rule, not later than the 5th of each month: thus the accounts for April should be despatched not later than the 5th of May. If despatched on a later date, an explanation of the cause of delay must invariably be submitted with them.

Accounts to be rendered to the Comptroller General, or Comptroller, Hyderabad, as the case may be.

(1) A monthly cash account (in Form No. 16) in which all revenue and expenditure that has been entered in detail, and credited or debited to budget sub-heads in the Divisional Officer's cash book and in the accounts of Sub-divisional officers and subordinates during the month, will be shown in lump sums, all other items of receipt or charge being entered in detail.

The following documents will be submitted with the monthly cash account:—

(*a*) Classified abstract of revenue and expenditure (Form No. 35) in which the items will be classified, in accordance with the prescribed budget

sub-heads, in such detail as may be required by the Comptroller General.

(*b*) Vouchers for each item of expenditure above Rs. 10 entered in the classified abstract, and for all charges of whatever amount for refunds; salaries and travelling allowances of both permanent and temporary establishments; rents, rates, and taxes; service postage labels and State telegrams; also for all items of expenditure adjusted by book transfer with other departments. Vouchers pertaining to each sub-division or range will have a distinguishing letter attached to their numbers. A certificate in the following form will be attached to each classified abstract of expenditure, and will be signed by the Divisional Officer :—

"I certify that the expenditure charged in this abstract "could not, with due regard to the interests of "the Government service, be avoided. I have "satisfied myself that the charges entered in this "abstract have been really paid. Vouchers for all "sums above Rs. 10 in amount, and all sums paid "for refunds; salaries and travelling allowances of "both permanent and temporary establishments; "rents, rates, and taxes; service postage labels and "State telegrams; and for all items adjusted by "book transfer with other departments, are at-"tached to the abstract. I have, as far as pos-"sible, obtained vouchers for other sums, and am "personally responsible that they have been so "destroyed that they cannot be used again."

(*c*) Vouchers for each item of payment (including treasury receipts for revenue paid in) entered in the monthly cash account (Form No. 16).

(2) Monthly statement of outstandings of revenue (Form No. 14) and abstract of contractors' and disbursers' ledger (Form No. 34).

(3) Monthly returns and accounts of timber and other produce (Forms Nos. 4, 5, when prescribed by the Conservator, and Forms Nos. 11, 12, and 13).

Form No. 35 to be rendered to the Conservator.

On the same day on which the accounts are sent to the Comptroller General, or the Comptroller, Hyderabad, classified abstracts of revenue and expenditure (Form No. 35) will be submitted to the Conservator by Divisional Officers, and the items in these classified abstracts will be entered in such detail as the Conservator may direct.

ACCOUNTS OF DIVISIONAL OFFICERS AND SUBORDINATES—*continued.* Section IV.

Accounts of sub-divisional officers, rangers, and subordinates.

206. Officers and subordinates who do not submit their accounts direct to the Comptroller General or the Comptroller, Hyderabad, will, on such date as the Divisional Officer may prescribe, close their cash books and send a copy, with the original vouchers and such other accounts as may be prescribed, to the officer in charge of the division in which they are serving.

Statements of monthly revenue and expenditure.

207. The Conservator may prescribe statements (Form No. 36) showing the monthly revenue and expenditure under each budget head for each forest or range, to be kept in a book. In such statements all revenue and expenditure of a general nature would be proportionately allotted to each range.

Register of financial results.

208. A Register in Form No. 37 will be kept in the Conservator's office, showing the distribution of receipts and charges in each year, arranged according to divisions, under the following heads :—

(*a*) Timber and other produce removed from the forests by Government agency.
(*b*) Other revenue.
(*c*) Formation, protection and improvement of forests.

The revenue will be distributed as follows :—

Budget head I. will be entered under (*a*).
Budget heads II., IV., and V. under (*b*).

The revenue under Budget head III. will be entered under (*a*) or (*b*) according to local circumstances.

Of the expenditure under "A—Conservancy and Works"—

Budget head I. will be entered under (*a*).
Budget heads II. and IV. under (*b*).
Budget head VIII. under (*c*).

The expenditure under the remaining heads of "A" (III., V., VI., VII., and IX.) and under the heads of "B—Establishments" will be distributed proportionately under (*a*), (*b*), and (*c*), according to local circumstances.

The entries in the register will be made once a year, as soon as Form No. 53, "Annual summary of revenue and expenditure," has been received from the Comptroller General, or the local Comptroller, Hyderabad, as the case may be.

An abstract of the entries in the register, giving Divisional totals only, will be attached to the Annual Report as Form No. 57, "Financial Results of the year."

Vernacular accounts and vouchers.

209. All vernacular accounts must be accompanied by abstracts in English, and the needful particulars will be entered in English on all vernacular vouchers and signed by the Divisional Officer, when they are forwarded for audit in support of charges entered in the monthly accounts.

Section V—Accounts of Conservators.

210. The duties of the Conservator with regard to the forest accounts are to exercise a strict control over the export and sale of timber and other forest produce, the revenue and the whole outlay for conservancy and works, and to examine the charges on account of travelling allowances and contingencies. General.

The Conservator is specially required to control the adjustment of advances and outstandings on account of revenue.

Under the authority of the Local Government, the Conservator may, during his absence from head-quarters, delegate all or a portion of his duties with regard to the control of the accounts to the officer in charge of his office.

211. Each Divisional Forest Office will, if possible, be inspected at least once a year by the Conservator or by the officer in charge of his office. Inspection of offices

A detailed report of each inspection will be made to the Local Government and to the Comptroller General.

212. On the budget appropriation being finally sanctioned by the Local Government, intimation of the amount available under each head of "A—Conservancy and Works," and sub-head of "B—Establishments," will be sent to Divisional Officers by the Conservator. Distribution of budget allotment among divisions.

213. As soon as the divisional classified abstracts of revenue and expenditure (Form No. 35) are received in the Conservator's office, they will be carefully examined, and the Conservator will notify to the Comptroller General, in Form No. 38, such items as he considers open to objection. The Conservator may also address Divisional Officers direct regarding any items in the classified abstracts to which he may take objection, or regarding which he requires further information. Scrutiny of accounts.

The monthly timber and sale returns received from the Comptroller General, after he has completed the audit of the cash accounts, will be scrutinised, and the opening and closing balances will be carefully checked, so that correct data will be to hand in the Conservator's office for the preparation of the annual returns.

214. The foregoing paragraphs are applicable to officers who, not being Conservators, are in charge of the forests of a province or circle; and will also apply to the Superintendent of Forest Surveys. Officers, not being Conservators, in independent charge.

Section VI—Audit by Comptroller General and Local Comptrollers.

Duties of Comptroller General.

215. The duties of the Comptroller General with regard to Forest accounts are as follows:—

(*a*) To issue letters of credit on the Conservator's application.

(*b*) To audit the monthly accounts submitted by the Divisional Officers.

(*c*) To regulate the expenditure within the Budget grant sanctioned by the Government of India, and the appropriation made by Local Governments.

Objection statements.

216. Any items objected to, or retrenched by, the Comptroller General will be entered in an objection statement (Form No. 38), which will be forwarded to the Divisional Officer concerned for needful action.* The statement will be returned in original by the Divisional Officer to the Comptroller General, through the Conservator of Forests, who will note all corrections and alterations on his copy of the divisional classified abstracts of revenue and expenditure.

A list will be forwarded by the Comptroller General to the Conservator of Forests each month, showing the dates on which the objection statements were sent to each Divisional Officer. The list will be completed and sent back to the Comptroller General by the Conservator after all the objection statements for the month have been returned.

Additional accounts may be called for.

217. In addition to the cash accounts, such accounts of revenue due and outstanding, and of timber transactions, will be submitted by the Conservator as the Comptroller General may from time to time direct.

Duties of Comptroller General after completing his audit.

218. After completing the audit of the monthly accounts of one province or circle, the Comptroller

* The attention of all forest officers is specially invited to the following order of the Government of India in the Financial Department, which applies to objections issued from the Comptroller General's office, and which is here reprinted for their guidance:—

No 2958, dated 31st August 1869.

"The Accountant General's objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government; and if the Local Government overrules an objection by the Accountant General, even temporarily, he should respectfully request it to report the fact to the Government of India."

General will prepare summaries of revenue and expenditure for each division (Form No. 39) and a consolidated account current for the whole province or circle (Form No. 40).

The Comptroller General will record his audit in the divisional summaries of expenditure.

Copies of the monthly summaries and consolidated cash accounts will be communicated to the Conservator.

Divisional timber, sale and outstanding returns to be sent to Conservators.

219. The divisional monthly timber and sale returns (Forms Nos. 4, 5, 11, 12, 13, and 14), and the monthly abstracts of contractors' and disbursers' ledgers (Form No. 34), will be forwarded in original to the Conservator of Forests by the Comptroller General, for his information, after the audit of the accounts for the month to which they refer has been completed.

Duties of the Comptroller in the Hyderabad Assigned Districts.

220. The Comptroller in the Hyderabad Assigned Districts will, under such orders as may from time to time be issued by the Comptroller General, deal with the Forest accounts of those districts in the manner prescribed in the preceding paragraphs.

CHAPTER IV.

OFFICE BUSINESS

Section I.—General.

Introduction.

221. Office work should be conducted in such a manner that while a sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible, and arranged as best calculated to facilitate reference.

Numbering of paragraphs and marginal references.

222. Long letters and reports are to be divided into numbered paragraphs; and if they are of great length, a brief marginal abstract of each paragraph must be added.

Definition of "cases" and "files."

223. A group of documents relating to one subject is called a "case." A group of cases referring to one head or division of work is called a "file."

Title page of cases

224. On the top of each case will be kept a title-page (Form No. 41), on which the register number and subject of the case and the name of the file will be entered. A list of the documents in the case and the general purport of each may be added whenever necessary.

Files

225. The files may be as various as the requirements of each office necessitate. Documents which do not belong to any particular case may be placed in a file designated "miscellaneous."

Case register

226. A register of cases will be kept (Form No. 42) with a series of numbers commencing on the opening of each financial year. These numbers and the name of the file will be entered on the title-page (Form No. 41) referred to in paragraph 224.

No two subjects to be included in one letter or docket.

227. To facilitate the keeping of each case complete in itself, no two subjects should, as a rule, be included in one letter or docket.

Government and Account

228. Government and Account Department general

orders and circulars will be filed separately, according to number and date, in a "circular file." If they are received in duplicate, one copy will be placed with the case to which it relates. If only one copy be available, and it have special reference to any case, a memorandum of its contents will be filed therewith. Department general orders and circulars

229. In each office a register of books (Form No. 43) must be kept up. The current number of the register and the date of receipt should be entered on each copy. The column of remarks is intended to explain what has become of any copies which may have been lost or otherwise disposed of. The entries in this column should be dated and initialled by the officer to whose office the books belong. A separate register for maps will be kept in the same form. Registers of books and maps

230. All accounts, books, maps, records, and papers of a forest office are Government property, and the officer in whose charge they are will make them over to his successor on being relieved of charge, or to his departmental superior whenever they may be demanded. All office records are Government property

231. No civil suit can be instituted or defended on behalf of Government by any officer without the sanction of the Local Government and full compliance with the rules in force concerning Government suits. Civil suits.

232. Divisional Officers should, if possible, report to the Conservator before commencing proceedings in any grave or unusual criminal case. Criminal suits

Section II.—Divisional and Subordinate Offices.

Registers of correspondence.

233. Registers of receipts and issues of correspondence will be kept in the same book (Form No. 44).

One book will be kept for correspondence with the Conservator's office and another for general correspondence. A new series of numbers will be commenced in the register books at the opening of each financial year. Circulars are to be entered in red ink.

Vernacular correspondence.

234. Vernacular papers may be kept in cases as laid down in paragraphs 223 to 226, and a register book may be kept up in Form No. 44.

Procedure on receipt of correspondence.

235. All letters will be opened by the Divisional Officer himself, or by some one duly authorised by him. He will write on them the date of receipt, and will then register them or cause them to be registered. The general register number and the name of the file to which they belong will be entered on them at the foot of the docket, and when they belong to any particular case its number will also be entered thus:—

Register No. 329 $\frac{3}{\text{Station fuel supply.}}$

Destruction of useless documents.

236. Every year, in the months of July and August, the Divisional Officer and his clerk will sort the cases that have been closed for three full years, with a view to destroy those documents which may be considered of no further use. A large bulk of the correspondence may be got rid of by destroying forwarding dockets, enquiries, and reminders. Many of the letters relating to questions which have been settled for three full years can also be destroyed, provided the register books contain all that may be necessary to ascertain regarding them.

Such documents as annual or special reports, correspondence relating to boundary questions, to rights and privileges of other persons in the forests, to working-plans and annual plans of operations, and to all subjects affecting the general management and history of the forests included in the division, all orders of Government and circulars on important subjects, should be carefully preserved.

Those papers which it is proposed to destroy will be submitted to the Conservator on his next visit, and his authority will be obtained for their destruction.

237. The above rules apply, as far as practicable, to sub-divisional offices also. Sub divisional offices and officers unprovided with clerks.

Officers who are not provided with clerks will conform, as nearly as possible, to the above rules.

They may, under ordinary circumstances, dispense with copying letters, but will in that case make fuller entries of their contents in the register books.

Section III.—Conservators' Offices.

Registers of correspondence

238. Registers of receipts and issues of documents (Form No. 44) must be kept as ordered for Divisional Officers (paragraph 233).

There may be as many register books as will suit the requirements of the office.

Procedure on receipt of correspondence.

239. The rules regarding registry and docketing of correspondence laid down in paragraph 235 apply generally to Conservators' offices.

Register of distribution of books and circulars

240. A register of the distribution of books, circulars, &c., will be kept (Form No. 45).

Abstract of important correspondence submitted to Local Government

241. An abstract of all important correspondence will be submitted to the Local Government at the close of each month.

List of correspondence to be sent to the Conservator when on tour.

242. When the Conservator is absent on tour, a list (Form No. 46) of all documents received in and issued from the office will be sent to him daily, or as frequently as may be possible, with all letters that cannot be answered without reference to him, and all reports and papers that it is desirable he should see.

The Conservator will return the list with his orders.

Correspondence carried on by the Conservator while on tour.

243. Should the Conservator, while on tour, carry on any official correspondence which has not passed through his office, he will send there the original letters received, and copies of those written by him. He will keep one camp register book for the latter, the entries being numbered consecutively as in the case of other register books.

Destruction of useless documents.

244. Paragraph 236 applies to Conservators' offices. The Conservator's sanction will be obtained before documents are destroyed.

Monthly registers may be substituted for "files" and "cases" if preferred.

245. Should it not be found convenient in Conservators' offices to employ the system of keeping correspondence in "files" and "cases," the papers may be arranged in monthly files without reference to subjects, each paper in the file being given a consecutive monthly number.

If this system is adopted, monthly registers (Form No. 47) will be necessary, and for purposes of reference an annual alphabetical index.

The month and proceeding number of each letter should be entered on its docket.

Section IV.—Transfer of Charge.

246. On the occasion of a transfer of charge, arrangements must be made by the two officers concerned that the relieving officer is placed in such a position as will enable him to carry on the duties of which he has taken charge in an efficient manner, and with as complete a knowledge of the property entrusted to his charge, the works in progress and all arrangements made in connection with them, as the circumstances of the case admit. General.

247. A transfer report, signed by the relieved and relieving officer, will, on the day of transfer, be submitted to the Conservator in the case of a transfer between two Divisional Officers, and to the Local Government in case of the transfer of a Conservator's office. Transfer report.

248. The following rules relate to Divisional Officers. The relieving officer must see that all office books are posted up to date, and in the case of cash and stock accounts, that the needful vouchers of receipts and issues belonging to the accounts of the current month are made over to him. The relieving officer will make himself acquainted with all outstandings and liabilities on account of the department, and state that he has done so. Divisional Officers. Accounts and vouchers. Outstandings and liabilities.

249. The Cash Book will be closed, and the cash balance will be counted in the presence of both officers, who will then sign the book. Cash.

A certificate (Form No. 48) will be made out in duplicate and signed by both officers. These certificates will be forwarded with the transfer report prescribed in paragraph 247, and the original will be submitted by Conservators to the Comptroller General, or Comptroller, Hyderabad, as the case may be. Certificate of transfer of charge.

250. The relieving officer will take over charge of all timber, bamboos, and other forest produce, for which a certificate in duplicate, in a form similar to that prescribed in paragraph 249 for cash, will be submitted. Timber and forest produce.

251. Besides cash, timber, and forest produce, the following are the main classes of property which ordi- Other property.

narily form the subject of transfers between Divisional Officers :—

(1) Demarcated reserves.
(2) Plantations.
(3) Timber depôts and revenue stations.
(4) Buildings, roads, and bridges.
(5) Live-stock.
(6) Machinery, stores, instruments, and tools.
(7) Books and maps.
(8) Office records.
(9) Office furniture.

In the transfer report the relieving officer should state by what means he has satisfied himself of the nature and condition of these different classes of property of which he has taken charge.

Live and dead stock and other articles which may be at head-quarters, as well as books and maps, office records and office furniture, should, as a rule, be personally inspected by the relieving officer at the time of transfer, and the fact of this having been done should be stated.

In the case of property at a distance from head-quarters, the registers and other documents in which they are described should be examined.

Conservators and subordinates.

252. It will rest with the Local Government to prescribe the forms of reports and certificates to be submitted by Conservators and by subordinate officers in cases of transfer of charge.

Section V.—Annual Reports and Returns.

253. A brief annual report or statement of progress in each division will be submitted to the Conservator by Divisional Officers in such a form, with such an arrangement of subjects, and such details as may from time to time be prescribed by him. The report will be accompanied by the annual returns in Forms Nos. 49 to 56, 64 and 65, detailed in paragraph 255, and by abstracts for the year of the data recorded in the monthly forms Nos. 4, 5, 11, 12, and 13, prepared in those forms with entries in such detail as the Conservator may direct. Divisional annual reports and returns.

254. On the receipt of the annual statements and reports of officers in charge of divisions, the Conservator will prepare his annual report, and submit it to the Local Government. Conservators annual reports

The subjects treated of will be arranged as follows :—

Table of Contents.

Chapter I.—Summary of administration during the year.
" II.—Reserved forests.
" III.—Protected, unreserved, and district forests.
" IV.—General remarks.

Chapter I. should, in addition to notice of important administrative changes that have been made during the year, comprise a summary for the province or circle of the principal facts recorded in all other chapters except the last, and in it the results of the year's work should be reviewed as a whole.

Under Chapter II. the report should, as far as practicable, for each division or forest range, be arranged under the following heads :—

Section 1. Area and boundaries.
" 2. Protection and improvement.
" 3. Yield and working.
" 4. Financial results.

Whenever it is found impracticable to record the yield and financial results of the reserved forests separately from those of the protected, unreserved, or

districts forests, it will be advisable to omit sections 3 and 4 under Chapter II., and to insert additional chapters headed "Yield and working" and "Financial results" of both reserved and unreserved forests.

Returns to accompany Conservators' annual reports.

255. The following returns will accompany the Conservator's annual report :—

1. Area of reserved forests	Form No.	49.
2. Area of protected, unreserved, or district forests	„ „	49.
3. Area of plantations	„ „	50.
4. Area of forest tracts protected from fire	„ „	51.
5. Prosecutions for breaches of the forest rules	„ „	52.
6. Annual summary of the revenue and expenditure of the different divisions	„ „	53.
7. Annual account current	„ „	54.
8. Annual statement of outstandings and liabilities on account of contractors and disbursers	„ „	55.
9. Annual statement of outstandings on account of revenue	„ „	56.
10. Annual statement of Financial results	„ „	57.
11. Annual statement of trees felled by Government agency (selection fellings)	„ „	58.
12. Annual statement showing the outturn of timber, &c., cut and collected by Government agency	„ „	59.
13. Annual statement of timber, &c., received in sale depôts	„ „	60.
14. Annual statement of timber, &c., cut and collected by Government agency, sold from depôts and sold locally	„ „	61.
15. Annual account of timber, &c., in depôts and sold locally	„ „	62.
16. Annual account of timber, &c., removed from the forests by purchasers	„ „	63.
17. Annual statement showing the revenue derived from, and expenditure incurred on, timber and other produce sold to public departments from depôts	„ „	64.
18. Annual abstract showing the value of timber and produce at sale depôts	„ „	65.

In those circles for which the Comptroller General is the auditor, he will prepare Forms Nos. 53 to 56, and forward them to the Conservator. These forms will be

inserted in the annual report under the Comptroller General's signature.

256. Forms Nos. 1, 11 to 20, 22 to 35, 37 to 46, 48 to 50, 52 to 57, and 62, are *prescribed*, and may not be altered. Forms Nos. 2 to 10, 21, 36, 47, 51, 58 to 61, and 63 to 65, are *suggested*, which means that, though the information which they are intended to give is required, the forms may, under the orders of the Local Government, be modified according to the requirements of the province or circle. Difference between forms "prescribed" and "suggested"

257. The financial and timber returns will include the revenue and expenditure of the official year, but Form No. 51, as well as the details given in the body of the report on the subjects of fire protection, demarcation, and such similar matter as may appear necessary, will be given for the whole working season, which will generally end about June, instead of for the financial year. Form No 51 and certain details in the report to be given for working season

258. In the statements (Nos. 49 to 51) exhibiting the areas of reserved and unreserved forests, of plantations and forest tracts protected from fire, fractions of acres and square miles will not be entered. Fractions of cubic feet will in all cases be omitted. Annas and pies will only be entered in Forms Nos. 53 to 56. In all other forms fractions of rupees, square miles or acres, if exceeding one-half, will be taken as a full rupee, square mile or acre, as the case may be; if less than one-half, they will be omitted. Treatment of fractions

259. In Form No. 50 the regular plantations will be given first, and the columns totalled. After this all other cultural operations will be recorded in such manner as may be considered necessary. The sum total of the column "Cost," under "added during the year," will agree with the expenditure under A VIII*d* in Form No. 53. Form No 50, Area of plantations

260. The entries in Form No. 57 will be an abstract of the entries in the Conservator's register of financial results (Form No. 37). Form No 57. Financial Results

261. The entries in Form No. 58 will be additions of the entries in column "Felled during the month" in Form No. 4. Form No 58, Selection fellings.

Form No 59, Outturn of timber, &c

262. The entries in Form No. 59 will be additions of the entries in column "Cut or collected during the month" of Form No. 5.

Form No. 60, Receipts in sale depôts.

263. The entries in Form No. 60 will be additions of the entries in column "Received during the month" of Form No. 11.

Form No 61, Sales from depôts and locally.

264. The entries in Form No. 61 will be divided into two parts, to be totalled separately. The first part will be headed "Sold from depôts," and the second part "Sold locally." The entries will be additions of the items entered under the corresponding heads in Form No. 12.

Drift timber

265. In circles where drift timber operations are important, separate returns showing the receipts and sales of drift timber will be prepared in Forms Nos. 60 and 61, and attached to the annual reports.

Form No 62, Balanced account of timber in depôts and sold locally.

266. The object of Form No. 62 is to give a balanced account of all timber and other produce received and disposed of in sale depôts; but it will show also timber and other produce cut or collected by Government agency, and sold locally. The entries under head "Received from the forests" will agree with those in Form No. 60, of which they will be an abstract. In the same manner the entries under the heads "Removed by purchasers" and "Sold locally" will agree with, and be an abstract from, those in Form No. 61, Part I, "Sold from depôts," and Part II, "Sold locally." Separate accounts in this form, altered to suit local circumstances, may be prepared for—

(*a*) Drift timber,
(*b*) Firewood and charcoal,
(*c*) Bamboos,
(*d*) Other produce, &c.,

according to the requirements of the circle.

Form No 63, Timber, &c, removed from forests by purchasers.

267. The data given in Form No. 63 will be obtained by additions of the entries in Form No. 13, separate totals being given for the revenue on each class of produce.

Abstracts for the circle at foot of annual timber returns.

268. It will be useful to add at foot of Forms Nos. 58, 59, 60, and 61, and whenever practicable at foot of Form No. 63, also, an abstract classified according

to the descriptions of produce for the circle. Form No. 62 will more conveniently be prepared as an abstract for the whole circle, showing opening and closing balances only in detail of forest divisions, the entries under the remaining heads being arranged according to the different descriptions of timber and other forest produce.

Form No 65, Value of timber in produce at sale depots

269. In preparing Form No. 65, care should be taken that sufficient allowance is made for the deterioration in value of stock in hand, so that the figures entered at the close of the year may represent its value as correctly as possible.

Value of live and dead stock

A separate return in Form No. 65 will also be prepared showing the value of live and dead stock,—*viz.*, buildings, building material, stores, tools and plant, and live-stock.

[Prescribed.] FORM No. 1. [Book.] [*Para. 84.*]

FOREST DEPARTMENT, BENGAL.

Register of Reserved Forests.

Date of entry.	Names of blocks.	Civil Districts and Sub-divisions of Districts.	Boundaries.	Area.	REMARKS.
			Darjeeling Division. No. 1, Goompahar Reserve.	Acres.	
January 23rd, 1879.	1. Poobong. 2. Rishihát. 3. Chongtong. 4. Balaoun. 5. Palungdong. 6. Rungbong. 7. Purmaygiri.	Darjeeling District, Hill Territory Sub-division.	*North.*—The Little Rungeet, then a demarcated line running from it along the south boundaries of the Mion, Tumsong, Chongtong, and Rishihát Tea Estates and the Laiukoop khas mehal. *East.*—The west boundary of the Darjeeling Municipality. *South.*—The Tungsong and Poobong Tea Estates, then a demarcated line to the Nagri ridge, then down that ridge, and then the upper boundary of the Silimbong and Rungbong Estates. *West.*—The frontier of Nepal.	8,148	Notified under Section 34 of Forest Act, in *Calcutta Gazette* of 29th January 1880, Part I, page 71.
July 19th, 1880.	8. Pugraingbong	Ditto.	*North.*—Forest Reserve. *East.*—A demarcated line from the Nagri ridge to the south boundary of the Forest Reserve. *South and West.*—The Nagri ridge.	435	Notified under Section 4 of Forest Act on October 18th, 1879, and now under Section 19, from 1st August 1880. *Calcutta Gazette* of 21st July 1880, Part I, page 616.

Form No. 2.] Register of Yield of Forests.

[Suggested.] FORM No. 2. [Book.] [*Para. 98.*]

FOREST DEPARTMENT, BENGAL.

Register of Yield in Material of the Goompahar Range, Darjeeling Division.

Year and month.	Block or compartment.	Description of forest.	Nature of cutting.	Description of trees.	Timber.					Poles.	Firewood and Charcoal.	Bamboos.	Grazing and Fodder Grass.	Grass and other minor produce.	Remarks.
					Number of trees.	Logs.		Scantling.							
						No.	Cub. ft.	No.	Cub. ft.	No.	No. of Maunds or Cub. ft.	No.	Rs.	Rs.	
April 1880 .	Poobong	Oak	Selection	Oak	100	50	2,000	1,000	1,000	50	Maunds. 10,000	1 000	200	50	
				Chestnut	50	10	400	500	500	20					
				Miscellaneous.	.	...	...	...	...	40					
May 1880 . .	Ditto	Ditto	Ditto	Oak	50	...	...	..	..	100	5,000	500	100	150	

Record of Works of Reproduction and Improvement. [Form No 3.

[Suggested.] FORM No. 3. [Book] [*Para 99.*]

FOREST DEPARTMENT, BENGAL

Record of works of reproduction and improvement in the Goompahar Range, Darjeeling Division.

Date when work completed	Block or compartment	Description of work.	Cost.	REMARKS
			Rs	
April 21, 1880	Poobong	Making two nurseries and sowing with seeds of oak, chestnut, magnolia, Australian acacias and maple, including fencing and terracing .	371	To plant up the clearing on the top of Poobong spur .
	Ditto .	Making path to the nurseries and clearing inspection roads	100	
	Ditto . .	Cutting creepers in whole block . .	50	

[Suggested.] FORM No. 4. [*Paras. 104, 114, 115, 205.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Trees felled by Government agency during the month of June 1880. (*Selection fellings.*)

Forest Range.	Locality.	Description of trees.	Number of trees. On hand, 1st June.	Felled during the month.	Total.	Converted or otherwise disposed of during the month. How disposed of.	No.	Total.	Balance, 30th June	Remarks.
Goompahar .	Foobong .	Oak . .	2	3	5	Cut into 6 logs .	4			
						Sold .	1	5	...	
	Ditto .	Lali . .	10	...	10	.	..	..	10	
	Ditto .	Miscellaneous	40	.	40	Cut into 200 mds firewood		8	32	
		Total .	52	3	55			13	42	

DARJEELING,
The 5th July 1880.

Deputy Conservator,
Darjeeling Division.

Form No. 4] Trees felled by Government agency. (Selection fellings)

Timber, &c., cut and collected by Government agency. [Form No. 5.

[Suggested.] FORM No. 5. [*Paras 104, 114, 116, 205.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Timber and other produce cut and collected by Government agency during the month of June 1880.

Forest range.	Locality.	Description of timber and other produce.	On hand, 1st June.		Cut or collected during the month.			Total.		Disposed of during the month.			Balance, 30th June		Remarks
			No. or quantity.	C. ft.	How obtained.	No. or quantity.	C. ft.	No. or quantity.	C. ft.	How disposed of.	No. or quantity.	C. ft.	No. or quantity.	C. ft.	
Goompahar.	Poobong .	Chestnut logs .	19	760		...	...	19	760	To Darjeeling Depôt .	4	160			
										Sold .	14	560	1	40	
Ditto .	Do. .	Oak logs .	10	400	Selection fellings	6	240	16	640	.		...	*16	640	
Ditto .	Do. .	Misc. poles .	100	...	Thinnings .	100		200		Used by Department* .	5	.	195		
Tukdah .	Senchul .	Oak logs .	50	1,000	Clearances .	10	200	60	1,200	Sawn into planking .	20	400	40	800	
Do. .	Do. .	Do. planks 12 ×8′×1 .	.	...	By conversion .	200	300	200	300			...	200	300	
Do .	Do. .	Do do. 20 ×12″ ×1″.	180	300	.	...	...	*180	300	To Darjeeling Depôt .	180	300	...	...	
Do. .	Do. .	Slabs and ends.	50	...	By conversion .	80	...	130	...	...	...	.	130	...	
		Total Timber .	409	2,460	...	396	740	805	3,200		223	1,420	582	1,780	
Goompahar.	Poobong .	Firewood .	...	...	Selection fellings	200	Mds.	200	Mds.	To Darjeeling Depot.	100	Mds.	100	Mds.	
Do. .	Do	Do confiscated	10	Mds.	Confiscated .	5	Do.	15	Do.		...	...	15	Do.	
Do. .	Do. .	Charcoal .	40	Do.	Tops and branches .	20	Do.	60	Do.		...	...	60	Do.	
		Total Fuel .	50	Mds.	...	225	Mds.	275	Mds.		100	Mds	175	Mds.	

* Demarcating block.

DATED DARJEELING,
The 5th July 1880.

Deputy Conservator of Forests,
Darjeeling Division.

[Suggested] FORM No. 6. [Book.] [Para 106]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Receipts of Timber in the Darjeeling Depôt.

Depôt Number.	Whence received	Date of receipt.		Description of timber.	Marks	Measurements. Length.	Girth or scantling.	Cubic feet.	Date of disposal.		Remarks
		1880				*Feet.*	*Inches.*		1880		
158	Goompahar range, Poobong block	May	14	60 oak scantling	F D 1879	20	12 × 1	100	May	25	60 sold Bill No 5
159	Ditto .	June	18	Chestnut log	F D 1880	40	48	40			
160	Tukdah range, Senchul block	Do	20	180 oak scantling	Do.	20	12 × 1	300	June	30	90 sold Bill No 7
161	Goompahar range, Poobong block	Do.	,,	Chestnut log	Do	40	48	40			
162	Ditto . .	Do	,,	Ditto . . .	Do	40	48	40			
163	Ditto . .	Do	,,	Ditto . .	Do	40	48	40			

Depot Register of Disposals of Timber, &c [Form No 7

[Suggested.] FORM No. 7. [Book] [*Para 108*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Disposals of Timber from the Darjeeling Depôt.

No. of bill or pass	Date	How disposed of.	Description of timber.	Depôt No. of logs &c.	Marks.	Measurements.			Selling rate.		Amount.			Remarks
						Length.	Girth or scantling.	Cubic feet.	At	Per	Rs	A	P	
	1880.					*feet*	*inches*							
5	May 25th	Sold to Executive Engineer, Darjeeling Division	60 oak scantling .	158	F D 1879	20	12 × 1	100	Re 1	c ft	100	0	0	Paid 2nd June 1880
7	June 30th	Ditto . .	90 oak scantling .	160	F D 1880	20	12 × 1	150	Re 1	c ft	150	0	0	

Form No. 8.] Combined Depot Register of Receipts and Issues.

[Suggested.] FORM No. 8. [Book] [*Para. 109.*]

FOREST DEPARTMENT, BENGAL.

Register of Receipts and Issues of Timber and other Produce in the Darjeeling Depôt.

Serial No. of logs, &c.	Description of Stock.	Government marks.	From whom or whence received.	Date of receipt.	Depôt Measurement.			Sale measurements, cubic feet.	Difference in sale measurement.		Date of sale.	Purchasers' marks.	Name of purchaser.	No. of bill.	Remarks.
					Length.	Girth or scantling.	Cubic feet.		More, C. ft.	Less, C. ft.					
					feet.	*inches.*									
158	6 oak scantling	F D. 1879.	Goompahar range, Poobong block.	14-5-80	20	12 × 1	100	100			25-5-80.	P. W D.	Executive Engineer, Darjeeling Division.	5	Paid 2nd June 1880.
159	Chestnut log .	F D. 1880.	Ditto .	18-6-80	40	48	40								
160	180 oak scantling.	Do.	Tukdah range, Senchul block.	20-6-80	20	12 × 1	300	150		...	30-6-80.	P. W D	Executive Engineer, Darjeeling Division.	7	
161	Chestnut log .	Do.	Goompahar range, Poobong block.	20-6-80	40	48	40								
162	Ditto .	Do.	Ditto .	20-6-80	40	48	40								
163	Ditto .	Do.	Ditto .	20-6-80	40	48	40								

Bill Form for Depot use. [Form No. 9.

[Suggested.]

FORM No. 9. Bill No. 6 of 1880-81.

FOREST DEPARTMENT, BENGAL,
DARJEELING DIVISION.

List of timber or other produce sold to J. Jones, Esq., from the Darjeeling Depôt.

Depôt No.	Description of timber or produce.	Measurements.			Rate.	Amount.		
		L.	G.	C. ft.				
				Mds.	Rs.	Rs.	A.	P.
	Firewood.			600	25 per o/o	150		

DARJEELING DEPÔT,
The 1st June 1880.

Forester in charge.

FORM No. 9. Bill No. 6 of 1880-81.

FOREST DEPARTMENT, BENGAL,
DARJEELING DIVISION.

List of timber or other produce sold to J. Jones, Esq., from the Darjeeling Depôt.

Depôt No.	Description of timber or produce.	Measurements.			Rate.	Amount.		
		L.	G.	C. ft.				
				Mds.	Rs.	Rs.	A.	P.
	Firewood.			600	2 pe o/o	150		

DARJEELING DEPÔT,
The 1st June 1880.

Forester in charge.

[*Para. 110.*]

FORM No. 9. Bill No. 6 of 1880-81.

FOREST DEPARTMENT, BENGAL,
DARJEELING DIVISION.

List of timber or other produce sold to J. Jones, Esq., from the Darjeeling Depôt.

Depôt No.	Description of timber or produce.	Measurements.			Rate.	Amount.		
		L.	G.	C. ft.				
				Mds.	Rs.	Rs.	A.	P.
	Firewood.			600	25 per o/o	150		

DARJEELING DEPÔT,
The 1st June 1880.

Forester in charge.

Form No. 10.] Receipt for Price of Timber, &c., sold.

[Suggested.]

No 14 of 1880-81.

FORM No. 10.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Darjeeling Depôt.

Received from J. JONES, Esq., the sum of Rupees one hundred and twenty-five only, being price of firewood bought by him, as detailed in Bill No. 6 of 1880-81, in part payment.

	No.	Cub. ft.			
Logs			at	Rs.	
Sleepers			at	Rs.	
Firewood, 500 Mds., at Rs. 25 per cent.				Rs.	125 0 0
Total			...	„	125 0 0

DARJEELING,
The 4th June 1880.

Forester in charge of Depôt.

[*Para. 110.*]

No 14 of 1880-81.

FORM No. 10.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Darjeeling Depôt.

Received from J. JONES, Esq., the sum of Rupees one hundred and twenty-five only, being price of firewood bought by him, as detailed in Bill No. 6 of 1880-81, in part payment.

	No.	Cub ft.			
Logs			at	Rs.	
Sleepers			at	Rs.	
Firewood, 500 Mds., at Rs. 25 per cent,				Rs.	125 0 0
Total			...	„	125 0 0

DARJEELING,
The 4th June 1880.

Forester in charge of Depôt.

[Prescribed.]

FORM No. 11.

[*Paras. 111, 114, 117, 119, 205.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Receipts and Issues of Timber and other Produce in Depôts for the month of June 1880.

Name of Depôt.	Description of timber and other produce	On hand, 1st June.		Received during the month.			Total.		Disposed of during the month.			Balance, 30th June.		Remarks.
		No. or quantity.	Cub. ft.	Whence received.	No. or quantity.	Cub ft.	No. or quantity.	Cub. ft.	How disposed of.	No. or quantity.	Cub. ft.	No. or quantity.	Cub. ft.	
Darjeeling	Chestnut logs	10	400	Poobong block	4	160	14	560	Error in measurement*.		50			*Conservator's sanction No *315, dated 14th June 1880.
Ditto	Oak scantling 20′ × 12″ × 1″	.	.	Senchul block .	180	300	180	300	Transferred to Teesta Dn.†	1	40	13	470	†Divisional Officers' receipt No. 14, dated 4th June 1880, attached.
	Sold . .									90	150	90	150	
	Total timber .	10	400		184	460	194	860	.	91	240	103	620	
Darjeeling	Firewood .	1,000	Mds.	Poobong block	100	Mds.								
Goompahar	Ditto .	100	Do.	Goompahar depôt	100	Do.	1,200	Mds	Sold . .	600‡	Mds.	600	Mds.	‡ Removed 500 Mds.
							100	Do.	To Darjeeling depot .	100	Do.			
Ditto	Charcoal .	500	Do.	Stock taking, excess . .	10	Mds.	510	Do.	Sold .	200	Do.	310§	Mds	§250 Maunds are in transit to Darjeeling depôt.
	Total Fuel .	1,600	Mds.	...	210	Mds.	1,810	Mds		900	Mds.	910	Mds.	
Goompahar .	Bamboos .	2,500				...	2,500		Sold .	2,500				
Goompahar .	Confiscated Rubber .	28	Seers	.. ..	..		28	Seers	Sold by auction	28	Seers	..	..	

DARJEELING,
The 5th July 1880.

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 12.] Sales of Timber, &c., cut and collected by Govt. agency.

[Prescribed.]

FORM No. 12.

[*Paras. 111, 114, 118, 119, 205*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Sales of Timber and other Produce cut and collected by Government agency during the month of June 1880.

Place of sale.	Budget Sub-head.	Description of timber and other produce.	No. or quantity.	Cubic feet.	Rate.	Total amount of sale.			Amount actually paid.			Number of logs and pieces, &c., removed.	Number sold, but remaining unremoved.	Remarks.
Sold from depôts.														
Darjeeling depôt . .	I *a*	Oak scantling.	90	150	Re. 1	150	0	0	..	..	.	90		
Do. do. . .	I *b*	Firewood, Mds.	600	...	Rs. 25 per °/o	150	0	0	125	0	0	500 mds.	100 mds.	
Goompahar do. . .	I *b*	Charcoal, Do.	200	..	Re. 1 per md.	200	0	0	200	0	0	200 do.		
Do. do. . .	I *c*	Bamboos .	2,500	...	Rs. 2 per °/o	50	0	0	50	0	0	2,500		
Do. do. . .	III	Confiscated rubber. Seers	28	..	Auction . .	20	0	0	20	0	0	28 seers.		
Sold locally.														
Poobong block . . .	I *a*	Oak log .	1	80	8 annas . .	40	0	0	...	.	.	1		
Do. do. . . .	I *a*	Chestnut logs.	14	560	8 Do. . .	280	0	0	280	0	0	14		
					Total . . .	890	0	0	675	0	0			
ADD—Outstandings due from previous months, as per form No. 14 . .						100	0	0	100	0	0			
					Total . . .	990	0	0	775	0	0			
DEDUCT—Amount realised during the month						775	0	0						
Balance outstanding on 30th June 1880, as per Form No. 14 . .						215	0	0						

Abstract of amount realised.

I *a*	380	0	0
I *b*	325	0	0
I *c*	50	0	0
I *d*	0	0	0
I *e*	0	0	0
III	20	0	0
Total .	775	0	0

DARJEELING,
The 5th July 1880.

Deputy Conservator of Forests,
Darjeeling Division.

Revenue on Produce removed from Forests by Purchasers. [Form No. 13.

[Prescribed.] FORM No. 13. [*Paras 113, 114, 120, 205.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIIVSION.

Revenue from Timber and other Produce cut, collected, and removed from the Forests by Consumers or Purchasers, including Pasture, during the month of June 1880.

Forest Range	Locality.	Produce removed.		Rate.	Amount of revenue.			Amount actually realised during the month.			Realised under each budget sub-head.				Remarks
		Description.	No or quantity.								Amount.			Sub-head	
					Rs	A	P	Rs.	A	P	Rs	A	P		
Tukdah . .	Poomong block .	Chestnut tree .	1	Rs 20	20	0	0	20	0	0					
Goompahar	Poobong do .	Dry oak wood .	500 cub. ft	8 as	250	0	0	250	0	0					
Do .	Do do .	Oak trees . . .	2	Rs 20	40	0	0	0	0	0	270	0	0	II *a*	
Do. .	Do do .	Dry wood . .	80 loads (about 120 mds)	4 as	20	0	0	20	0	0	20	0	0	II *b*	
Do. .	Chongtong do.	Bullocks, grazing . .	480	4 as.	120	0	0	120	0	0	120	0	0	II *d*	
Do. .	Poobong do	Canes—Permits .	10	Rs 6	60	0	0	60	0	0	60	0	0	II *e*	
			Total .		510	0	0	470	0	0	470	0	0		
ADD—Outstandings due from previous months, as per Form No 14 . . .					10	0	0	0	0	0					
			Total		520	0	0	470	0	0					
DEDUCT—Amount realized during the month					470	0	0								
Balance outstanding on 30th June 1880, as per Form No. 14					50	0	0								

DARJEELING,
The 5th July 1880.

Deputy Conservator of Forests,
Darjeeling Division.

[Prescribed.] FORM No. 14. [*Paras 114, 121, 205.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Outstandings on account of Revenue for the month of June 1880.

Names.	Particulars.	Outstanding on 1st June 1880.			Items on which the revenue is not fully realised during the month.			TOTAL.			Recoveries during the month				Balance due to department on 30th June 1880.			Budget sub-head.	REMARKS.
											Nos of items in Cash Book.	Amounts.							
		Rs	A	P	Rs	A	P	Rs	A	P		Rs	A	P	Rs	A	P		
Executive Engineer, Darjeeling Division	Oak scantling	100	0	0	150	0	0	250	0	0	2	100	0	0	150	0	0	I *a*	
Ditto	1 oak log				40	0	0	40	0	0					40	0	0	I *a*	
J Jones, Esq	600 maunds firewood				150	0	0	150	0	0	3	125	0	0	25	0	0	I *b*	
Road Cess Department	2 Oak trees				40	0	0	40	0	0					40	0	0	II *a*	
Ditto	1,000 Bamboos	10	0	0				10	0	0					10	0	0	II *c*	
Ram Bux	Cultivation lease for 1880-81, Poobong	12	0	0				12	0	0	...				12	0	0	V *c*	2nd instalment due 1st July 1880
	TOTAL	122	0	0	380	0	0	502	0	0		225	0	0	277	0	0		

DARJEELING,
The 5th July 1880.

Deputy Conservator of Forests,
Darjeeling Division.

[Prescribed.] FORM No. 15. [*Para. 123.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Return of Stores, Tools and Plant, on 1st April 1880.

Description.	BALANCE, AS PER LAST RETURN.	RECEIPTS SINCE LAST RETURN.					TOTAL.	ISSUES SINCE LAST RETURN.	BALANCE.	REMARKS.
	No. or quantity.	No. or quantity.	Rate.	Value.			No. or quantity.	No. or quantity.	No. or quantity.	
Surveying instruments.			Rs.	Rs.	A.	P.				
Prismatic compass No. 10145	6	1	50	50	0	0	7	...	7	
Theodolites	5	...		.	.	..	5	...	5	
Measuring chains . . .	20		...	...	..	.	20	8	12	Worn out and sold.
* *	*	*	*	*	*	*	*	*	*	

DARJEELING,
The 5th April 1880.

Deputy Conservator of Forests,
Darjeeling Division.

Form No 16]' **Daily Cash Book.**

[Prescribed.] **FORM**

Dr.

Cash Book of _____, *Deputy Conservator of Forests.*

Date	No of Item	Particulars.	Receipts. Cash.	Receipts. Bank or Treasury	Head of Service.
			Rs A P	Rs A P	
		Cash balance brought forward	100 0 0		
1st	1	To Cheque No 1056 on Darjeeling Treasury	.	1,000 0 0	*Remittance*
2nd	2	To received by sale of 100 cubic feet oak scantling, at Re 1 per cubic foot, from Goompahar depot, to Executive Engineer, Darjeeling Division, as per Acceptance No 10, dated 1st June 1880 . .	100 0 0		*I a*
4th	3	To 500 maunds firewood delivered to J Jones Esq, Darjeeling, from Darjeeling Depot, at Rs 25 per 100 maunds . .	125 0 0		*I b*
4th	4	To received from Ram Bux, price of one chestnut tree, from Tukdah Range, Poomong Block, at Rs 20	20 0 0		*II a.*
4th	5	To recovered by work done, from Roop Singh, contractor, balance in full of cr, Item No 42 of 15th February 1880 . Rs 135 8 0 and in part Cr Item No 60 of 20th March 1880 . . . Rs 214 8 0	350 0 0		*Advance recoverable*
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No 15, dated 20th May 1880 .	.	50 0 0	*Book Transfer*
5th	7	To received from Mr ———, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1880, by deduction from pay bill .	20 0 0	.	*Service Funds*
5th	8	To recovered in cash from ———, Forester, being amount disallowed in Objection Statement to accounts for April 1880, on Item No 27, on account of excess travelling allowance	10 0 0		*Cash recovery of service payments*
5th	9	To recovered in cash from———, Forest Ranger, being amount disallowed in Objection Statement to account for March 1880, on Item No 12, on account of excess leave allowance . . .	5 0 0	—	*V b*
30th	10	To recovered from ———, Forest Ranger by expenditure incurred in Goompahar Range, from 26th May to 25th June 1880, balance in full of cr, Item No 35 of 28th April 1880 . . . Rs. 120 0 0 and in full cr, Item No 15 of 15th May 1880 . . . „ 80 0 0	200 0 0		*Advance recoverable*
30th	11	To revenue collected in the Goompahar Range from May 26th to June 25th 1880 . .	1,000 0 0		
30th	12	To Cheque No 1057 on Darjeeling Treasury		100 0 0	*Remittance*
30th	13	To „ „ 1058 „ „ „		150 0 0	„
		Total . .	1,930 0 0	1,300 0 0	
		Add—Bank or Treasury .	1,300 0 0		
		GRAND TOTAL . .	3,230 0 0		

Darjeeling,
The 30th June 1880

Daily Cash Book. [Form No. 16.

No. 16.

[Page 178.]

Darjeeling Division, Bengal, for the month of June 1880.

Date.	No. of Item.	No. of Voucher.	Particulars.	Disbursements. Cash.	Disbursements. Bank of Treasury.	Head of Service.
				Rs. A. P.	Rs. A. P.	
1st	1	1	By paid part of Divisional Office Establishment pay for May 1880	50 0 0	...	*B I d.*
1st	2	2	By paid part pay of Forest Establishment for May 1880	300 0 0	...	*B I c.*
2nd	3	3	By Book Transfer to Executive Engineer, Darjeeling Division, for oak scantling supplied, Bill No. 5, as per Acceptance No. 10, dated 1st June 1880	...	100 0 0	*Book Transfer.*
4th	4	4	By paid Roop Sing, contractor for delivering at Darjeeling depot 1,600 maunds firewood, at Rs. 17 per 100 maunds . . . . . Rs. 272 0 0 and 156 maunds charcoal at 8 annas per maund . . . „ 78 0 0	350 0 0	...	*A I b.*
4th	5	5	By paid by Book Transfer to Mathematical Instrument Department, price of one prismatic compass, as per Bill No. 15, of 20th May 1880 ...	50 0 0	...	*A VI c.*
5th	6	6	By paid pay of Mr. ———, Deputy Conservator of Forests, for May 1880	500 0 0	...	*B I b.*
5th	7	1	By paid balance of Divisional Office Establishment pay for May 1880	25 0 0	...	*B I d.*
5th	8	7	By revenue paid into Darjeeling Treasury, as per Chalan No. 80, of this date	...	150 0 0	*Remittance.*
30th	9	8G to 13G	By expenditure incurred by ——, Forest Ranger, in Goompalar Range, as per his accounts from 26th May to 25th June 1880	300 0 0	...	
30th	10	14G to 16G	By amount of revenue of the Goompahar Range, remitted to Darjeeling Treasury— Chalan No. 65 of 4th Rs. 100 0 0; „ „ 85 of 6th „ 600 0 0; „ „ 105 of 24th „ 150 0 0	...	850 0 0	*Remittance.*
30th	11	17G	By amount of revenue of the Goompahar Range, remitted to Kurseong Tehsil, Darjeeling District, as per Chalan No. 15 of 15th June 1880 .	...	50 0 0	*Ditto.*
30th	12	18	By revenue paid into Darjeeling Treasury by Cheque No. 1057, as per Chalan No. 120 of 30th June	...	100 0 0	*Ditto.*
30th	13	19	By amount advanced to ——, Forest Ranger, Goompahar Range, for current expenses . .	150 0 0	...	*Advance recoverable.*
30th	14	20	By paid Mr. ———, Deputy Conservator of Forests, Darjeeling Division, the amount of his travelling allowance bill for May 1880 . .	100 0 0	...	*B II b.*
			Total . .	1,825 0 0	1,250 0 0	
			Add—Bank or Treasury . .	1,250 0 0		
			Total . .	3,075 0 0		
			Cash balance in hand on 30th June 1880 . .	155 0 0		
			GRAND TOTAL . .	3,230 0 0		

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 16.] **Monthly Cash Account.**

[Prescribed.] FORM

Dr.

Cash Account of _____, *Deputy Conservator of*

Date.	No. of Item	Particulars.	Receipts. Cash.	Receipts. Bank or Treasury.	Head of Service.
			Rs. A. P.	Rs. A. P.	
		Cash balance brought forward . .	100 0 0		
1st	1	To Cheque No. 1056 on Darjeeling Treasury		1,000 0 0	*Remittance.*
30th	12	To Cheque No. 1057 on Darjeeling Treasury	...	100 0 0	*Ditto.*
,,	13	To Cheque No. 1058 on Darjeeling Treasury	...	150 0 0	*Ditto.*
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per bill No. 15, dated 20th May 1880	...	50 0 0	*Book Transfer.*
5th	7	To received from Mr. ———, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1880, by deduction from pay bill	20 0 0	...	*Service Funds.*
4th	5	To recovered by work done from Roop Singh, Contractor, balance in full of creditor item No. 42 of 15th February 1880 . . . . Rs. 135 8 0 and in part of Creditor item No. 60 of 20th March 1880 . . . . Rs. 214 8 0	350 0 0	.	*Advance Recoverable.*
30th	10	To recovered from ———, Forest Ranger, by expenditure incurred in Goompahar Range from 26th May to 25th June 1880, balance in full of Creditor item No. 35 of 28th April 1880 . . . Rs. 120 0 0 and in full of Creditor item No. 15 of 5th May 1880 Rs. 80 0 0	200 0 0	...	*Ditto.*
5th	8	To recovered in cash from ———, Forester, being amount disallowed in objection statement to accounts for April 1880 on item No. 27, on account of excess travelling allowance . .	10 0 0		*Cash recovery of service payments.*
		To revenue received during the month, as per detail in form No. 35 attached .	1,250 0 0		
		Total . .	1,930 0 0	1,300 0 0	
		Add—Bank or Treasury . .	1,300 0 0		
		Grand Total . .	3,230 0 0		

Darjeeling,
The 5th July 1880.

Monthly Cash Account. [Form No. 16.

No. 16. [*Para. 205.*]

Cr.

Forests, Darjeeling Division, Bengal, for the month of June 1880.

Date.	No. of Item.	No. of Voucher	Particulars.	Disbursements. Cash.	Disbursements. Bank or Treasury.	Head of Service.
				Rs. A. P.	Rs. A. P.	
5th	8	7	By revenue paid into Darjeeling Treasury as per chalan No. 80 of this date	...	150 0 0	*Remittance.*
30th	10	14G	By revenue paid into Darjeeling Treasury as per chalan No. 65 of 4th June 1880 . . .	...	100 0 0	*Ditto.*
"	"	15G	By revenue paid into Darjeeling Treasury as per chalan No. 85 of 6th June 1880 . . .	..	600 0 0	*Ditto.*
"	"	16G	By revenue paid into Darjeeling Treasury as per chalan No. 105 of 24th June 1880 . . .	..	150 0 0	*Ditto.*
"	11	17G	By revenue paid into Kurseong Tehsil, Darjeeling District, as per chalan No. 15 of 15th June 1880	...	50 0 0	*Ditto.*
"	12	18	By revenue paid into Darjeeling Treasury by cheque No. 1057 as per chalan No. 120 of 30th June 1880	...	100 0 0	*Ditto.*
2nd	3	3	By book transfer to Executive Engineer, Darjeeling Division, for oak scantling supplied, bill No. 5, as per acceptance No. 10 dated 1st June 1880 . . .	...	100 0 0	*Book Transfer.*
30th	13	19	By amount advanced to ———, Forest Ranger, Goompahar Range, for current expenses .	150 0 0	...	*Advance Recoverable.*
			By expenditure charged during the month, as per detail in form No. 35 attached . .	1,675 0 0	...	
			Total .	1,825 0 0	1,250 0 0	
			Add—Bank or Treasury .	1,250 0 0	...	
			Total .	3,075 0 0	...	
			Cash balance in hand on 30th June 1880	155 0 0	...	
			Grand Total .	3,230 0 0	...	

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 17.] Cash Balance Report

[Prescribed.] FORM No. 17. [*Paras. 129, 198.*]

FOREST DEPARTMENT, BENGAL.

Cash Balance Report of the Darjeeling Division on the last day of June 1880.

		Rs.	A.	P.
GOVERNMENT NOTES CURRENCY	At Rupees 1,000			
	" " 500			
	" " 100			
	" " 50	50	0	0
	" " 20	20	0	0
	" " 10	20	0	0
	" " 5	15	0	0
	TOTAL CURRENCY NOTES	105	0	0
SILVER	Rupees	44	0	0
	Half Rupees	1	0	0
	Quarter Rupees	2	0	0
	Two-anna pieces	1	0	0
COPPER	Double-Pice	1	8	0
	Single Pice	0	8	0
	Half-Pice			
	Pie pieces	—		
	TOTAL CASH IN HAND	50	0	0
	GRAND TOTAL	155	0	0

I hereby certify that the balance in my hands amounted, on the 30th June 1880, to Rupees one hundred and fifty-five only, as shown above, and that I am personally responsible that the said balance was actually in my custody.

DARJEELING,
The 30th June 1880.

—Deputy Conservator of Forests,
Darjeeling Division.

[Prescribed.] FORM No. 18. [*Para. 139.*]

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Estimate No. 2 of 1874-75.

Estimate framed by _____, Assistant Conservator of Forests in charge of the Central Division, for constructing a bungalow at Sonawani, in the Satpura Reserve.

Dated 3rd November 1874.

REPORT.

The improvement of that part of the reserve in the vicinity of Sonawani, which has now to be taken in hand, will necessitate the residence at Sonawani of the divisional officer during the greater part of the rains for some years to come, and it is absolutely necessary that a substantial residence should be provided for his use, no such accommodation being available at present. The proposed building will always be useful as a rest-house for inspecting officers.

The estimated cost of the building is Rs. 2,746. It is proposed to charge regular occupants of the bungalow one rupee per diem for the term of occupancy only, and a small return on the proposed expenditure will thus be obtained, but this will be a mere trifle when compared with the advantages resulting from the supervision by a gazetted officer of the works to be undertaken, which would not be practicable unless suitable accommodation were available.

SPECIFICATION.—The building to be 29′ 0″ long, by 35′ 3″ broad, in the clear on the ground-level. The floor-level will be 2′ above the level of the country. The accommodation to be one main room 15′ × 15′, one side room 15′ × 9′, and one bath-room at the back 7′ × 12′, with verandahs 8′ 6″ wide on two sides of the building. The bungalow to be erected as delineated on the drawings; but wherever the dimensions differ from the drawings, in all cases the figures to be taken as correct.

FOUNDATION.—The earth to be excavated to the depth of one foot six inches only, and of the lengths and widths shown on drawings. The bottom of the trenches will then be well rammed down to another six inches in depth, when they will have to be properly levelled and passed by the officer in charge of the works before the concrete can be allowed to be thrown in. No earth to be allowed in the trenches for making up the deficiency in the openings after the concrete and foundations are in, until the walls will be properly filled in and well rammed down to one uniform level with the land round the building.

CONCRETE.—The concrete to be composed of one part of ghooting or other approved lime, three parts of well-burnt khoa, broken small, and two parts of soorky. After being properly mixed, it is to be thrown into the trenches and well rammed down and levelled.

BRICKWORK.—The bricks to be of the best description manufactured on the spot: all bricks to be well soaked in water before being used. The mortar to be composed of one part of Sylhet lime to two parts of soorky, thoroughly mixed. The brickwork to be of English bond, the courses being level, and the surface of the walls straight and plumb. The horizontal mortar-joints not to be above three-eighths of an inch thick, and the seams to be left open on the face, the interior being well grouted and filled in solid; no broken bricks to be used; drain hole to be formed through the bath-room wall.

Form No. 18.] Estimate for Special Works.

SUPERSTRUCTURE.—Will be built of masonry precisely similar to the foundations Relieving arches to be turned over all the flat arches of door and window openings. The brickwork to be properly corbeled out of the cornice round the building. Brick-on-edge steps to be constructed to the four entrances as shown on drawings. The rate covers the extra cost in arches and cornices.

FLAT-TILED FLOORING.—To rooms and verandah. The tiles are to be 12″ × 12″ × 1½″, of uniform shape and size, thoroughly well burnt, laid diagonally, their surface to be smoothed by being rubbed on Chunar stones, and the edges properly dressed. They are to be set in a bed of mortar 1½″ thick, composed of one part of stone-lime and two parts of brick-dust over one brick laid flat.

SAND PLASTER.—Sand plaster ½″ thick to be given internally and externally. The mortar for plaster to consist of fresh Sylhet lime and Mugra sand well washed in the proportion of one and half of lime to two of sand, thoroughly mixed together. No extra cost will be allowed for the cornices, either for brickwork or plaster, as the quantities have been taken out to cover the extra labour for this work.

SOORKY PLASTER.—The steps to the entrances and bath-room to be soorky plastered three-eighths of an inch thick, and properly smoothed and rubbed. The plaster will be composed as follows: two parts of Sylhet lime to three parts of soorky, with a small portion of water lime added.

WHITE-WASHING.—The interior of the building to have three coats of white-wash. The white-wash to be composed of three and half parts of Sylhet lime, two of shell-lime, and one part of water, thoroughly mixed together.

TERRACE.—The terrace roof to have two tiles on the burgahs or rafters; the lower layer of tiles to be laid in parallel rows; the upper layer to be placed diagonally with one inch of fine mortar between the two layers. The concrete 6″ thick to be prepared in the proportion of two parts of Sylhet lime, one part of soorky, and three parts of broken bricks The lime and soorky to be well mixed first, then the bricks broken small, after being well soaked in water, will be added, and the whole thoroughly mixed together. The terrace to be well levelled and beaten; lime-water to be sprinkled over it while it is being consolidated and beaten. It will be laid to a slope, as shall be directed, for the rain-water to run off The surface will then be plastered with fine cement, and properly smoothed and finished off with lime rubbing.

SÂL WOOD-WORK.—The sâl wood-work in beams and burgahs to be of the best sound timber, free from sap, large or loose knots, cracks or other defects, and of the full scantlings shown on the drawings, and properly dressed and fixed as necessary in a good and workman-like manner.

TEAK WOOD.—In venetians and doors to be of the best sound timber, free from sap, large or loose knots, cracks or other defects, and of the full scantlings required, and to be executed and fixed in a workman-like manner. Each flap to have three 5-inch brass butt hinges. The venetians having two stay hooks 10″ long fastened to the sill, one 5′ 6″ long sliding bolt, and one small barrel bolt. The internal doors to have two slide mortice bolts and one box door-lock with brass handles. The whole of these fittings will be of English manufacture, the cost of which is included in the rates of the estimate.

PAINTING.—The priming to be one of white lead to eight of chalk, ground and mixed together with four parts of twice-boiled linseed oil.

The green painting to be of the best mineral verdigris and white lead in proper proportions ground separately, screened, and well mixed together.

White painting to be of the best mineral white lead, five parts to three parts of linseed oil properly ground and mixed together with turpentine.

WATER-SPOUTS.—Four earthen rain-water spouts, 3″ diameter, to be fixed as hereafter directed.

Estimate for Special Works. [Form No. 18

Detail Measurements.

Kind of work	Particulars	No	L	B.	H	Content or area.	Total
Excavating, ramming, and making good after	Long walls to building	2	30 5	3 5	2	427	
	Ditto to bath-room	1	16	3 5	2	112	
	Ditto to verandah	1	14 5	3 375	2	97 875	
	Ditto to ditto	1	30 5	3 375	2	205 875	
	Cross walls to ditto	2	4 875	3 375	2	65 812	
	Ditto to ditto	1	5 125	3 375	2	34 593	
	Ditto to building	3	13	3 5	2	273	
	Ditto to bath-room	2	5	3 5	2	70	
	Steps	2	6	3	5	18	
	Do	2	5	3	5	15	
	Total excavating, c ft			..		...	1319 155
Concrete	Long walls to building	2	30 5	3 5	1	213 5	
	Ditto to bath-room	1	16	3 5	1	56	
	Ditto to verandah	1	14 5	3 375	1	48 937	
	Ditto to ditto	1	30 5	3 375	1	102 937	
	Cross walls to ditto	2	4 875	3 375	1	32 906	
	Ditto to ditto	1	5 125	3 375	1	17 296	
	Ditto to building	3	13	3 5	1	136 5	
	Ditto to bath-room	2	5	3 5	1	35	
	Total concrete, c ft						643 076
Brickwork in foundation and plinth.	Long walls to building	2	29 5	2 5	1	147 5	
	Ditto to bath-room	1	15 5	2 5	1	38 75	
	Ditto to verandah	1	14	2 375	1	33 25	
	Ditto to ditto	1	29 5	2 375	1	70 062	
	Cross walls to ditto	2	5 875	2 375	1	27 906	
	Ditto to ditto	1	6 125	2 375	1	14 546	
	Ditto to building	3	14	2 5	1	105	
	Ditto to bath-room	2	6	2 5	1	30	
	Long walls to building	2	29	2	2	232	
	Ditto to bath-room	1	15 25	2	2	61	
	Ditto to verandah	1	13 75	1 875	2	51 562	
	Ditto to ditto	1	29	1 875	2	108 75	
	Cross walls to ditto	2	6 375	1 875	2	47 812	
	Ditto to ditto	1	6 625	1 875	2	24 843	
	Ditto to building	3	14 5	2	2	174	
	Ditto to bath-room	2	6 5	2	2	52	
	Steps	2	6	3	2	72	
	Do.	2	5	3	2	60	
	Total brickwork in foundation, c. ft		.....	...	...		1350 956

Form No. 18.] Estimate for Special Works.

Detail Measurements,—continued.

Kind of work.	Particulars.	No.	L.	B.	H.	Content or area.	TOTAL.
Brickwork in superstructure.	Long walls to main room	2	18	1·5	12·833	692·982	
	Ditto to ditto	2	18	1	1·666	59 976	
	Ditto to side room	2	10·5	1·5	$\frac{9+8}{2}$	267·75	
	Ditto to bath room	1	15	1·5	8	180	
	Cross walls to main room	2	15	1·5	12·833	577·485	
	Ditto to ditto	2	16	1	1·666	53·312	
	Ditto to side room	1	15	1·5	8	180	
	Ditto to bath-room	1	7	1·5	8	84	
	Ditto to ditto	1	7	1·5	$\frac{9+8}{2}$	89·25	
	Add plinth 5′ 7½″+9′ 6″+5′ 7½″	1	20·75	·125	1	2·594	
	Ditto 7′ 1½″+7′ 1½″+5′ 7½″+4′ 1½″	1	24	·125	1	3	
	Ditto 8′ 6″+9′+3′ 6″+7′ 3″+7′ 1½″	1	28 125	·125	1	3·515	
	Columns	4	1·75	1·75	1	12·25	
	Ditto	4	1·5	1·5	7	63	
	Ditto caps	4	7	·125	·375	1·312	
	Dwarf wall in bath-room	1	7	1	2·5	17·5	
	Add cone for cornice	4	19·25	1	1	77	2364·926
	DEDUCT—						
	Recess	1	12	·25	8	24	
	Ditto	1	7	·25	8	14	
	Openings	6	4	1·5	$\frac{7·5}{3}\times2$	180	
	Ditto	1	4	1·25	$\frac{7·5}{3}\times2$	25	
	Ditto	1	3	1·5	$\frac{7}{3}\times2$	21	
	Ditto	1	4	1·25	$\frac{4·5}{3}\times2$	15	
							279
	Total brickwork in superstructure, c. ft.	.	...	...	..		2085·926
Terraced roofing.	Terraced roofing 6″ on two tiles flat	1	16·25	16·25	...	264·06	
	Total terraced roofing, sq. ft.		...	...	...	...	264·06
Ditto sloped	6″ sloped terraced	2	$\frac{18·5+29·5}{2}$	9·5	...	456	
	Roofing on two tiles flat	1	$\frac{18+35·5}{2}$	11·75	...	314·312	
	Total sloped terraced roofing, sq. ft.	...	...	...	...	..	770·312
Flooring	Tiled flooring over one brick flat levelled and set in mortar	1	15	15	...	225	
	Side room	1	15	9	...	135	
	Bath-room	1	12	7	...	84	
	Verandahs	1	29	6·5	...	188·5	
	Ditto	1	12	6 75	...	81	
	Total flooring, sq. ft.	.	...	...	...	...	713·5

Estimate for Special Works. [Form No. 18.

Detail Measurements,—continued.

Kind of work.	Particulars.	No.	L.	B.	H.	Content or area.	TOTAL.
Sand-plastering.	External plinth	2	29	...	2	116	
	Ditto ditto	2	35·25	...	2	141	
	Ditto walls, &c.	2	18	...	12·75	459	
	Ditto ditto	1	13·5	...	12·75	172·125	
	Ditto ditto	1	18	...	3	54	
	Ditto cornice	4	19·25	..	2·5	192·5	
	Ditto parapets, with tops, insides, &c.	4	18	3	.	216	
	Ditto side room	1	10·5	$\frac{9+8}{2}$	..	89·25	
	Ditto bath-room	1	8·5	$\frac{9+8}{2}$	..	72·25	
	Ditto outside walls to side and bath-room	1	26·5	8	...	212	
	Ditto ditto ditto	1	15	8	..	120	
	Sides of steps	8	3	1·5	.	36	
	Pillars	4	7	1		28	
	Ditto	4	6	7		168	
	Verandah ceilings	1	29	8	.	232	
	Ditto ditto	1	14	8	.	112	
							2420·125
	DEDUCT FROM PLINTH—						
	Steps	2	6	1·5	.	18	
	Ditto	2	5	1·5	.	15	
							33
	Total External plastering	.	...	...	...	...	2387·125
	Internal plastering	5	15	12·79	...	959·25	
	Ditto	1	15	8	..	120	
	Ditto	3	9	$\frac{9+8}{2}$	...	229·5	
	Ditto	1	3	9	..	24	
	Ditto	1	7	$\frac{9+8}{2}$	...	60	
	Ditto	1	7	8	...	56	
	Ditto	1	12	8	..	96	
	Ceilings	1	15	15	...	225	
	Ditto	1	15	9·5	..	142·5	
	Ditto	1	12	7·5	...	90	
	Total Internal plastering	...	...	...	..	..	2005·25
	Total Sand-plastering, sq. ft.	..	...	...	..	...	4392·375
	No deduction will be made so as to allow for the extra work in cornices, mouldings, soffits to openings, &c.						
White-washing.	Same as sand-plastering, sq. ft.	.	..	...	..	..	4392·375
Soorkey plaster.	Steps	2	6	..	5	60	
	Ditto	2	5	.	5	50	
	Dwarf wall in bath-room	1	7	...	3	21	
	Total Soorkey plaster, sq. ft.		.	..	...	..	131

Form No 18.] **Estimate for Special Works.**

Detail Measurements,—concluded.

Kind of work.	Particulars.	No.	L.	B.	H.	Content or area.	TOTAL.
Sâl wood work.	Sâl wood work in beams and burgahs, &c.	4	17	8	10	37·77	
	Ditto ditto	15	16	3	3	15	
	Wall plates	3	18	4½	4½	7·6	
	Architraves	2	29	8	6	19·33	
	Ditto	1	35·25	8	6	11·75	
	Angle ties	2	15	8	6	10	
	Rafters or burgahs	23	12·25	4½	4½	39·62	
	Ditto ditto	56	10·25	4½	4½	80·75	
	Total Sâl wood work, c. ft.	...	.	..	...	...	221·82
Teak wood work.	2″ Venetian doors, including chowkats 5″×4″, sills, &c., with hinges, bolts, locks, &c.	6	4		7·5	180	
	Ditto ditto	1	4		4·5	18	
	Total Teak wood venetians, sq. ft.		..		.		198
	2″ Teak wood moulded panel doors, including chowkats 5″×4″, sills, &c., with hinges, bolts, locks, &c., complete	1	4	..	7·5	30	
	Ditto ditto	1	3		7	21	
	Total Panel doors, sq. ft.	..	..	.	.		51
Green painting two coats over a coat of priming.	Venetians 6 × 3	18	4		7·5	540	
	Ditto	3	4	...	4·5	54	
	Total Green painting, sq. ft.	..		...	..	..	594
Brown painting.	Doors	2	4	..	7·5	60	
	Ditto	2	3	...	7	42	
	Total Brown painting, sq. ft.	..	...	..	...	.	102
White painting.	Main room beams	4	15	..	2·5	150	
	Ditto burgahs	15	15	...	·75	168·75	
	Side room, &c., plates	3	18	...	4·5	20·25	
	Architraves	2	29	...	1·75	101	
	Ditto	1	35 25	..	1·75	61·5	
	Angle ties	2	15		1·75	52·5	
	Burgahs or rafters	23	12·25	.	1·2	328·7	
	Ditto	56	10		1·2	652·5	
	Total White painting, sq. ft.	...	...	...	...	...	1535·20
Water-spouts.	Earthen water-spouts	4	...	..	..	...	4

Estimate for Special Works. [Form No 18.

Abstract of cost.

Quantity.	Items.	If bricks are manufactured on the spot. Rate.	Cost.			Total.
		Rs.	Rs	A	P	Rs. A. P.
1319 155 c. ft	Digging foundation	5 per °/₀₀	7	0	0	
643 076 ,,	Concrete	24 per °/₀	154	0	0	
3436 882 ,,	Brickwork	24 ,,	825	0	0	
264 06 sq ft	Terraced roofing	22 ,,	58	0	0	
770 312 ,,	Ditto sloped	23 ,,	177	0	0	
713 5 ,,	Flooring	22 ,,	157	0	0	
4392 375 ,,	Sand-plastering	4 ,,	176	0	0	
4392 375 ,,	White-washing	3 per °/₀₀	13	0	0	
131 ,,	Soorkey plaster	3-8 ,,	5	0	0	
221 82 c. ft.	Sâl wood work	3 per foot	665	0	0	
198 sq ft	2″ Teak wood work in venetian doors	1-4 ,,	247	0	0	
51 ,,	2″ ditto in panel doors	1-4 ,,	64	0	0	
594 ,,	Green painting	4 per °/₀	24	0	0	
102 ,,	Brown ditto	3-8 ,,	4	0	0	
1535 2 ,,	White ditto	2-8 ,,	38	0	0	
4 No.	Earthen water-spouts	0-6 each	2	0	0	
	TOTAL		2,616	0	0	
	Contingencies	5 per °/₀	130	0	0	2,746 0 0
	GRAND TOTAL		..			2,746 0 0

DATED

The 188

Deputy Conservator of Forests,
Central Division, C. P.

[Prescribed] FORM No. 19. [Book.] [*Para. 140.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Record of sanctioned works.

FOREST RANGE—	*Goompahar.*
NATURE OF WORK—	*Construction of bridle path in Poobong block.*
NUMBER AND DATE OF SANCTION—	*5, of 10th April 1880, of Conservator.*
AMOUNT SANCTIONED—	*Rs. 250.*

Month.	Particulars of Expenditure.	Amount.		
		Rs.	A.	P.
April 1880 .	Item No. 12, Voucher No. 4G.—Paid daily labour through Ram Sing, mate, for 32 chains	24	0	0
May „ .	Items Nos. 7 and 19, Vouchers Nos. 7G. and 22G.—Paid through Ram Sing, mate, for daily labour on 2 miles 30 chains . .	160	0	0
June „ .	Item No. 9, Voucher No 11G.—Paid through Ram Sing, mate, for daily labour on 37 chains	60	0	0
	TOTAL .	244	0	0

Completion report sent to Conservator under letter No. 210, dated 5th July 1880.

DARJEELING,
The 5th July 1880

Deputy Conservator of Forests,
Darjeeling Division.

[Prescribed.] FORM No. 20. [*Paras. 155, 212.*]

FOREST DEPARTMENT, BENGAL.

Budget Estimate for the year 1880-81.

BUDGET HEADS.	DARJEELING DIVISION.				
	Actuals, 1878-79.	Sanctioned Estimate, 1879-80.	Regular Estimate, 1879-80.	Budget Estimate, 1880-81.	Amendments by local Government.
RECEIPTS.					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal . . .					
c. Bamboos					
d Sandalwood					
e. Grass and other minor produce .					
II —Timber and other produce removed from the forests by consumers or purchasers—					
a. Timber					
b. Firewood and charcoal . . .					
c. Bamboos					
d Grazing and fodder grass . . .					
e Other minor produce					
III.—Confiscated drift and waif wood—					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce . . .					
b. Revenue from shared and private forests					
V —Miscellaneous—					
a. Fines and forfeitures . . .					
b Refunds					
c. Other sources					
TOTAL RECEIPTS					

Form No. 20.] Budget Estimate.

Budget Heads.	Darjeeling Division.				
	Actuals, 1878-79.	Sanctioned Estimate, 1879-80.	Regular Estimate, 1879-80.	Budget Estimate, 1880-81.	Amendments by Local Government.
EXPENDITURE.					
A—Conservancy and Works—					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
III.—Confiscated drift and waif wood—					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce					
b. Revenue from shared and private forests					
V.—Rent of leased forests and payments to shareholders in forests managed by Government—					
VI.—Live-stock, stores, tools and plant—					
a. Purchase of cattle					
b. Feed and keep of cattle					
c. Stores, tools and plant					
VII.—Communications and buildings—					
a. Roads and bridges					
b. Buildings					
c. Other works					
VIII.—Demarcation, improvement and extension of forests—					
a. Demarcation					
b. Compensation for land and rights					
c. Surveys and working plans					
d. Plantations					
e. Protection from fire					
f. Other works					
IX.—Miscellaneous—					
a. Refunds					
b. Law charges					
c. Other charges					
Total Conservancy and Works					
B—Establishments—					
I.—Salaries—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
e. Deputation and special allowances					
II.—Travelling allowances—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
III.—Contingencies—					
a. Stationery					
b. Carriage of tents and records					
c. Rents, Rates and Taxes					
d. Pay of Police Guards					
e. Official Postage					
f. Sundries					
Total B—Establishments					
Grand Total of Expenditure					

Permits. [Form No. 21.

[Suggested.] FORM No. 21.

FOREST DEPARTMENT, BENGAL.

Darjeeling Division.

Permit No. 1057. পাস

No. 51 of 1880-81. নং ১৮৮ ৮। ইংরাজি

Name—Ram Bux. নাম

Residence—Jor Bungalow. বাসস্থান

Forest. জঙ্গল।	Date of expiry of grant. মেয়াদ উত্তীর্ণের তারিখ।	Description of timber or other produce. কাষ্ঠ কিম্বা অন্য প্রকার উৎপন্ন।	Number or quantity. সংখ্যা ও ওজন।	Rate. দর।	Amount. টাকা।			Remarks. মন্তব্য।
				Rs.	Rs.	A	P.	
Poomong Block.	4th July.	Chestnut tree.	1	20	20	0	0	

DARJEELING.
The 4th June 1880.

Forester.
ফরেষ্টার,
Darjeeling Division.
বিভাগ।

তারিখ ১৮৮ ৮ ইংরাজি

FORM No. 21. [*Para. 183.*]

FOREST DEPARTMENT, BENGAL.

Darjeeling Division.

Permit No 1057. পাস

No. 51 of 1880-81. নং ১৮৮ ৮। ইংরাজি

Name—Ram Bux. নাম

Residence—Jor Bungalow. বাসস্থান

Forest. জঙ্গল।	Date of expiry of grant. মেয়াদ উত্তীর্ণের তারিখ।	Description of timber or other produce. কাষ্ঠ কিম্বা অন্য প্রকার উৎপন্ন।	Number or quantity. সংখ্যা ও ওজন।	Rate. দর।	Amount. টাকা।			Remarks. মন্তব্য।
				Rs.	Rs.	A	P.	
Poomong Block	4th July	Chestnut tree.	1	0	20	0	0	

DARJEELING,
The 4th June 1880.

Forester,
ফরেষ্টার,
Darjeeling Division.
বিভাগ।

তারিখ ১৮৮ ইংরাজি

Form No. 22.] Establishment Bill.

[Prescribed.] FORM No. 22. [*Paras. 184, 185.*]

FOREST DEPARTMENT, BENGAL.

Salary List of Permanent Forest Establishment of the Darjeeling Division for May 1880.

HEAD OF SERVICE, B. I. *c.* VOUCHER No. 2 OF JUNE 1880.

No.	NAME.	Office and Charge.	Amount of Salary.			Deduction on account of Funds, Fines, &c., as overleaf.			Deduction on account of Savings.			Net Amount paid.			Signature or Remarks.
			Rs.	A.	P.	Rs	A.	P.	Rs	A.	P	Rs	A	P	
		GOOMPAHAR RANGE.													
1	Mr ———	Forest Ranger	100	0	0	..	..	..	20	0	0	80	0	0	
2	Baboo A	Forester	40	0	0	20	0	0	.		..	.			On leave.
	,, B.	Ditto (acting)	..			...			.		..	20	0	0	
3	Baboo B	Forester	20	0	0				.		.	20	0	0	
4 to 8		5 Forest guards, at Rs 8	40	0	0	2	0	0				38	0	0	
9		1 Personal peon	7	0	0	..						27	0	0	
		Total	207	0	0	22	0	0	20	0	0	165	0	0	
		RUNGBOOL RANGE.													
10	Mr. C. Baboo D.	Forester	40	0	0	...				.		12 27	14 1	6 6	1st to 10th 11th to 31st.
11 to 15		5 Forest guards, at Rs 8	40	0	0				8	0	0	32	0	0	
16		1 Personal peon	7	0	0			.				7	0	0	
		Total	87	0	0	..		...	8	0	0	79	0	0	
		TUKDAH RANGE.													
17	Baboo E.	Forester	30	0	0	...			10	0	0	20	0	0	
18 to 22		5 Forest guards, at Rs. 8	40	0	0			..	4	0	0	36	0	0	
		Total	70	0	0	...			14	0	0	56	0	0	
		GRAND TOTAL	364	0	0	22	0	0	42	0	0	300	0	0	

CERTIFIED that all items charged in this bill have been disbursed by ——— to the proper persons, and that their receipts have either been taken in the establishment bill book, or are filed separately in my office; and further that receipt stamps, duly cancelled, are affixed for every payment in excess of Rs. 20.

PASSED FOR Rs. THREE HUNDRED ONLY.

DARJEELING,
The 1st June 1880.

Deputy Conservator of Forests,
Darjeeling Division.

Certificate to be given when no superior officer was absent on deputation, or with or without leave.

Certified that no person in superior service on this establishment has been absent either on deputation, or with or without leave (except on casual leave), during the month of ——— 188 ; and further that all appointments and promotions, permanent or temporary, have been recorded in the service books of the persons concerned under my initials.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 22—*continued.*

Memo. of Fund and other Deductions.

No.	Name and Rank.	Undisbursed Salaries.			Fines.			Uncovenanted Service Pension Family Fund.						Total Deductions.			Remarks.
		Rs.	A.	P	Rs.	A	P.	Rs.	A.	P	Rs	A.	P	Rs.	A	P	
2	Baboo A., Forester .	20	0	0				...	.	.				20	0	0	
	Jodoo, Forest Guard .	...	.		2	0	0				..			2	0	0	
	Total . .	20	0	0	2	0	.	...	.		..			22	0	0	

Deputy Conservator of Forests.
Darjeeling Division.

Form No. 23.] Travelling Allowance Bill.

[Prescribed.] FORM No. 23. [*Paras. 184, 187.*]

FOREST DEPARTMENT, BENGAL.

HEAD OF SERVICE } B II *b*. { VOUCHER No. 20 OF JUNE 1880.

Travelling Allowance Bill of Mr. _____, *Deputy Conservator, Darjeeling Division, for the month of May 1880.*

Date of Journey.	JOURNEYS. From	JOURNEYS. To	No. OF MILES By rail.	No. OF MILES By dâk.	No. of days.	REMARKS.
24th	Calcutta	Damukdea	116	...		By E B. Ry. Co.
25th	Damukdea	Siliguri	196	..	...	„ State Ry.
26th	Siliguri	Darjeeling	..	48	...	
27th to 29th.	at Darjeeling (camp marching.)		...	...	3	
		TOTAL	312	48	3	

I certify that I travelled on these journeys by rail by the first class.

_____
Deputy Conservator.

	Rs	As.	P.
196 miles by rail at double 1st class fare	39	4	0
116 miles by rail at 3 annas per mile	21	12	0
48 miles by dâk at 8 annas per mile	24	0	0
3 days at Rs. 5 per day	15	0	0
TOTAL	100	0	0

[*Countersigned*]

_____
Deputy Conservator, Darjeeling Division.

_____ *Conservator,*
_____ *Division*

DARJEELING, *The 1st June 1880.*

CALCUTTA, *The 20th June 1880*

Passed for Rs. one hundred only _____

Conservator of Forests, Bengal.

FORM No. 23—*continued* (*on reverse*).

Received the amount of rupees only.	one hundred
Deputy Conservator	*of Forests*

This amount of rupees one hundred only has been disbursed by me.

Deputy Conservator of Forests,
Darjeeling Division

The 30th June 1880.

Form No. 24] **Transfer from Public Dept.**

[Prescribed] FORM No. 24. [*Paras. 184, 190.*]

FOREST DEPARTMENT, BENGAL.

BILL No. 5 OF 1880-81. } Head of Service P. W. D. { VOUCHER No. 3 OF JUNE 1880.

The Executive Engineer, Darjeeling Division,.....DR.

To the Deputy Conservator of Forests, Darjeeling Division.

Dates.	Items.	Amount.			TOTAL.		
		Rs.	A.	P.	Rs.	A	P.
May, 25th .	100 cubic feet oak scantling @ Re 1 per cubic foot	100	0	0	100	0	0

DARJEELING, *The 25th May 1880.*

Deputy Conservator of Forests, Central Division.

Accepted for Rupees one hundred only. Credit for this amount will be given in the accounts for the month of June 1880.

No. 10. DARJEELING, *The 1st June 1880.*

Executive Engineer, Darjeeling Division.

[Prescribed.] FORM No. 25. [*Paras. 184, 191.*]

HEAD OF SERVICE. } A VII *a*.

{ VOUCHER No. 11 *g* OF JUNE 1880.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Daily labour on making bridlepath in Poobong block, Goompahar Range, from 15th to 24th June 1880.

PARTICULARS OF WORK.	PROGRESS.			Description of labour and materials.	No.	RATE.		AMOUNT.						SIGNATURES OR REMARKS.
	Previous.	Now exhibited.	Total.			At	Per	Per item.			Per work.			
Excavating path from Goompahar to Poobong. Conservator's sanction No. 5 of 1880-81.	2 miles 62 chains.	Chains. 37	3 miles 19 chains.	Men.	240	4 as.	Day.	60	...	.	60	...	.	Paid through Ram Sing, *Mate.*
							Total	.	.		60	..	...	

This amount of Rupees sixty has been disbursed by me.

Forest Ranger.

GOOMPAHAR, *The 24th June 1880.* } Passed for Rupees sixty only.

Deputy Conservator of Forests, Darjeeling Division.

BENGAL SECRETARIAT 127

Form No. 26.] General Voucher.

[Prescribed.] FORM No. 26. [*Paras. 154, 192, 199, 200.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

HEAD OF SERVICE *A 1 b.* — VOUCHER No. 4 OF JUNE 1880.

Particulars.	Amount.		
	Rs.	A.	P.
Delivering in Darjeeling Depôt—			
1,600 mds firewood at Rs. 17 0 0 per 100 mds.	272	0	0
156 „ charcoal „ 0 8 0 „ md	78	0	0
TOTAL . . .	350	0	0

Received the above amount of Rs. 350. — *In part adjustment of advances outstanding against me.*
(Sd.) ROOP SING, *Contractor.*

This amount of Rs. 350 has been disbursed by me.

DARJEELING,
The 4th July 1880.

Passed for Rs. 350.

Deputy Conservator of Forests,
Darjeeling Division.

[Prescribed.]

FORM No. 27.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Return of Changes in the Subordinate Establishments during the month of May 1880.

No.	Name.	Office and charge.	Amount of salary.			Date of change.	REMARKS.
			Rs.	A.	P.		
2	Baboo B. B. . . .	Forester, Goompahar Range .	40	0	0	1st May 1880 . .	Appointed to Act as Forester on Rs. 40. *vice* Baboo A on leave. Conservator's order No. 220, dated 10th May 1880.
10	Mr. C.	,, Bungbool Range	40	0	0	10th do. . . .	Transferred to the Buxa Division. Conservator's order No. 221, dated 10th May 1880.
10	Baboo D. . . .	Ditto . .	40	0	0	11th do. . .	Joined from Teesta Division. Conservator's order No. 222, dated 10th May 1880.

CERTIFIED that all appointments and promotions, permanent or temporary, have been recorded in the service books of the persons concerned under my initials.

DARJEELING,
The 5th July 1880.

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 28.] Leave return of non-gazetted Officers in superior service.

Prescribed] FORM No. 28. [*Para. 185.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Return showing non-gazetted Officers in superior service on leave during the month of May 1880.

Name and designation of absentee	Pay of absentee (rate per mensem).			Leave granted				Leave allowance.		Name of every person acting by reason of the absence.	Actual substantive pay of acting officer.	Acting allowance rate per mensem.	Total of columns 9 and 13 for each absence.	Remarks.
	Maximum.	Minimum.	Actual	Kind.*	Amount.	Date of beginning of leave.	Date of return (to be filled in when he returns).	Rate per mensem	Amount for days of actual absence during current month.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
A Forester	40	...	40	Medical.	6 months	1st April 1880	.	20	20	B. Forester	20	20	40	

* "Kind." The entry in column 5 should be one of the following:—

Medical . . .	Civil Leave Code, Supplement F, Section 4.	Carry half pay up to certain limits of time.
Private affairs . .	Civil Leave Code, Supplement F, Section 6.	
Furlough . . .	Civil Leave Code, Supplement F, Section 8.	
Privilege .	Civil Leave Code, Supplement F, Section 13	† Full salary.
Without allowances	Civil Leave Code, Supplement F, Section 10	
Subsidiary . .	Civil Leave Code, Supplement F, Section 11.	

† Restricted, however, to amount available if the officer's pay is less than Rs. 100; that is column 14 must not exceed column 4.

Certified that all leaves granted to any person in superior service on this establishment, and the total absence on such leave, or without leave, during the month, and temporary appointments and promotions consequent on such absence, are detailed in the foregoing statement; that no leave has been granted until by reference to the applicant's service book and to Supplement F of the Civil Leave Code, I had satisfied myself that it was admissible, and further, that all grants of leave, and departures on and return from leave, and all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under my initials.

DARJEELING,
The 5th July 1880.

Deputy Conservator, Darjeeling Division

Note.—When no member of an establishment in superior service has been absent on leave or deputation during the month, the following declaration in lieu of the leave statement should be appended to the establishment bill:—

"Certified that no person in superior service on the establishment has been absent, either with or without leave, during the month of , and further that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under my initials."

[Prescribed.] FORM No. 29. [*Para. 193.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Application for Credits on the undermentioned Treasuries to meet the anticipated Expenditure during the 2nd quarter ending 30th September 1880.

Nos. of the Budget Heads.	BUDGET HEADS.	Amount.	REMARKS.
		Rs	
A I	Timber and other produce removed from the forests by Government agency .	3,000	Fuel works.
A II	Timber and other produce removed from the forests by consumers or purchasers	...	
A III	Confiscated, drift and waif wood . .	50	Stacking and carriage of confiscated timber.
A IV	Revenue from forests not managed by Government		
A V	Rent of leased forests and payments to shareholders in forests managed by Government		
A VI	Live stock, stores, tools and plant .	250	Carts for fuel work
A VII	Communications and buildings . .	1,600	Rs. Goompahar road 1,000; Forest house . 600
A VIII	Demarcation, improvement, and extension of forests	1,850	Demarcation . 800; Plantation works 800; Other works . 250
A IX	Miscellaneous	200	
B I	Salaries	2,700	
B II	Travelling allowances	250	
B III	Contingencies	300	
	TOTAL ANTICIPATED EXPENDITURE .	10,200	

To be granted as follows :—

On Darjeeling Treasury, Rs. .	9,000	
On Kurseong Sub Ditto, Rs. .	500	
On _____ Ditto, Rs. .		
On _____ Ditto, Rs. .		
TOTAL CREDITS APPLIED FOR . .		9,500

MEMO. OF BALANCE ESTIMATED TO BE IN HAND ON 30TH JUNE 1880.

Cash Rs. 200 . .	
Drawing account, Darjeeling Treasury, Rs. 500 . .	
Ditto, _____ Ditto, Rs. . .	
Ditto, _____ Ditto, Rs. . .	
Ditto, _____ Ditto, Rs. . .	
	700
TOTAL .	10,200

DARJEELING,
The 1st June 1880.

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 30] Application for Credits (Circles).

[Prescribed.] FORM No. 30. [*Para. 193.*]

FOREST DEPARTMENT, BENGAL.

List of Credits required for the quarter ending 30th September 1880.

In whose favour.	Name of Treasury.	Amount	REMARKS.
		Rs	
Conservator of Forests, Bengal .	Darjeeling	6,000	
Deputy Conservator of Forests, Darjeeling Division	Darjeeling . .	9,000	
Deputy Conservator of Forests, Darjeeling Division	Kurseong Sub-Treasury .	500	
	TOTAL . . .		

DARJEELING,
The 15th June 1880.

Conservator of Forests, Bengal.

Account Current with Treasury. [Form No. 31.

[Prescribed.] FORM No. 31. [Book.] [*Para. 198.*]

Dr. FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION. *Cr.*

Account Current with the Darjeeling Treasury for the quarter ending 30th June 1880.

Date.	Letters of Credit.	Amount. Rs	As	P.	Date.	No. of cheque	Particulars of cheques.	Amount. Rs.	As	P.
1st April .	No of 20th March 1880 . . .	6,000	0	0	1st April	799	—— Contractor. Advance . . .	1,000	0	0
					15th ,,	800	—— Forest ranger. Advance for works	250	0	0
					30th ,,	1051	Ditto ditto .	150	0	0
					1st May	1052	Self for current divisional expenses .	1,000	0	0
					10th ,,	1053	Ditto ditto .	1,500	0	0
					20th ,,	1054	—— Contractor. Advance . . .	100	0	0
					29th ,,	1055	—— Forest ranger. Advance for works	150	0	0
					1st June	1056	Self for current divisional expenses .	1.000	0	0
					30th ,,	1057	Treasury Officer. Darjeeling. Revenue	100	0	0
					30th ,,	1058	—— Forest ranger. Advance for works	150	0	0
								5,400	0	0
							Balance undrawn on June 30th .	600	0	0
	Total . .	6,000	0	0			Total . .	6,000	0	0
	DARJEELING, *The 30th June 1880.*						*Deputy Conservator of Forests, Darjeeling Division.*			
1st July	Balance of No. 5 of 20th March 1880 .	600	0	0						
	No. 24 of 16th June 1880 . . .	9,000	0	0						

Form No 32] Register of Cheques.

[Prescribed.] FORM No. 32. [*Para. 198.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Cheques drawn during June 1880.

No. of Cheque.	Date.	On what Treasury.	Amount.			For use in Comptroller General's Office. Date of encashment at Treasury.		Remarks.
			Rs.	As.	P.			
1056	1st	Darjeeling	1,000					
1057	30th	,,	100	..	.			
1058	30th	,,	150	..	.			
		TOTAL	1,250	.	.			

DARJEELING,
The 30th June 1880.

Deputy Conservator of Forests,
Darjeeling Division.

[Prescribed.] FORM No. 33. [Book.] [Para. 203.]

CONTRACTORS' AND DISBURSERS' LEDGER.

Account No. 5.

Dr. Roop Sing, Contractor, in account with Darjeeling Forest Division. *Cr.*

Delivery of firewood at Darjeeling. Contract dated 1st January 1880.

Date.	Cash book, Cr. item No.	Particulars of advances made.	Amount.	Date.	Cash book, Dr. item No.	Particulars of advances recovered.	Amount.
			Rs. A. P.				Rs. A. P.
st April 1880 .	...	To balance brought forward— Rs. A. P.		4th June 1880	5	By value of work done, as per Cr item No. 4 . . .	350 0 0
		Part Cr. item No. 42, dated 15th February 1880 . . 135 8 0		30th June 1880	.	Balance . . .	285 8 0
		Full Cr. item No. 60, dated 20th March 1880 500 0 0	635 8 0			Total .	635 8 0
		Total . .	635 8 0				
1st July 1880 .	...	To balance brought forward— Part Cr. item No. 60, dated 20th March 1880 . .	285 8 0			Signed——— *Deputy Conservator.*	

Account No. 6.

Dr. Mr. ——, Forest Ranger, Disburser, in account with Darjeeling Forest Division. *Cr.*

Current expenses in Goompahar Range.

Date.	Cash book, Cr. item No.	Particulars of advances made.	Amount.	Date.	Cash book, Dr. item No.	Particulars of advances recovered.	Amount.
			Rs. A. P.				Rs. A. P
1st June 1880 .	...	To balance brought forward— Rs. A. P.		30th June 1880	10	By expenditure incurred as per account from 26th May to 25th June 1880 300 0 0 Rs. A. P.	
		Part Cr. item No. 35, dated 28th April 1880, 120 0 0				*Less*—Expended out of revenue . . 100 0 0	
		Full Cr. item No. 15, dated 15th May 1880, 80 0 0	200 0 0				200 0 0
30th June 1880	13	Advanced . . .	150 0 0	,,		Balance . . .	150 0 0
		Total .	350 0 0			Total .	350 0 0
1st July 1880 .	...	To balance brought forward— Full Cr. item No. 13, dated 30th June 1880 . .	150 0 0			Signed——— *Deputy Conservator.*	

Form No 34] Contractors' and Disbursers' Ledger Abstract

[Prescribed.] FORM

FOREST DEPARTMENT,

Abstract of Entries in the Contractors' and

Number of Account in Ledger.	Name and Rank	Particulars of Work	Department Debtor.									
			Balance due from last month.			Nos of Dr Items in Cash Book.	Recoveries in cash or value of supplies or work done during the month.			Total		
			Rs	A	P		Rs	A	P	Rs	A	P
5	Roop Sing .	Delivering firewood at Darjeeling .				5	350	0	0	350	0	0
7	Peer Bux	Collecting seeds	...		..							
		Total Contractors .					350	0	0	350	0	0
6	Mr ——, Forest Ranger .	Disburser, Goompahar Range				10	200	0	0	200	0	0
8	Baboo E., Forester	Disburser, Tukdah Range . . .	.	.				.	—			.
		Total Disbursers		.			200	0	0	200	0	0
		Total		..			550	0	0	550	0	0

DARJEELING,
The 5th July 1880.

Contractors' and Disbursers' Ledger Abstract. [Form No. 34.

No. 34. [*Paras. 204, 205.*]

BENGAL, DARJEELING DIVISION.

Disbursers' Ledger during June 1880.

DEPARTMENT CREDITOR.										BALANCE DUE.						REMARKS.
Balance outstanding from last month.			Nos. of Cr. Items in Cash Book.	Payments during month.			TOTAL.			By Contractor. / Disburser.			To Contractor. / Disburser.			
Rs.	A.	P.		Rs	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
635	8	0	...	..	...	...	635	8	0	285	8	0	..		...	
25	0	0	...	...	...	...	25	0	0	25	0	0	...	..	...	
660	8	0	...	...	..	...	660	8	0	310	8	0	...	...	...	
200	0	0	13	150	0	0	350	0	0	150	0	0	..	0	...	
100	0	0	...	..	...	...	100	0	0	100	0	0	...	0	...	
300	0	0	...	150	0	0	450	0	0	250	0	0	...	...	...	
960	8	0	...	150	0	0	1,110	8	0	560	8	0	..	...	...	

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 35.] Classified Abstract of Revenue and Expenditure.

[Prescribed.] FORM No. 35. [*Paras. 205, 213.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Classified Abstract of Revenue and Expenditure during June 1880.

NOTE.—The items in this Abstract should be arranged in accordance with the prescribed Budget heads and sub-heads.

No. in cash book of Item.	No. in cash book of Voucher	Items.	Amount. Rs. As. P.	Total of budget sub-head. Rs. As. P.	REMARKS.
		REVENUE—			
		I. a.			
2	...	Price of 60 pieces, 100 cubic feet, oak scantling, at Re. 1 per c. ft., sold from Goompahar depot to Executive Engineer, Darjeeling Division, as per acceptance No. 10, dated 1st June 1880 .	100 0 0		
11		Price of 14 chestnut logs containing 560 c. ft., at Re. 0-8 per cubic foot, sold from Poobong Block to Karim Bux	280 0 0	380 0 0	*I. a.*
		I. b.			
3		Price of 500 mds. firewood sold to J. Jones, Esq., from Darjeeling depôt at Rs. 25 per 100 mds. .	125 0 0		
11		Price of 200 mds of charcoal sold to Dhunbeer from Goompahar depot at Re. 1 per md. . .	200 0 0	325 0 0	*I b.*
		I. c.			
11		Price of 2,500 bamboos sold from Goompahar depôt at Re. 2 per 100 to various . . .	50 0 0	50 0 0	*I. c.*
		II. a.			
4		Price of one chestnut tree sold from Tukdah Range, Poomong Block, to Ram Bux—Permit No. 51	20 0 0		
11		Price of 500 cubic feet dry oak wood sold from Goompahar Range, Poobong Block, at 8 annas per cubic foot to various	250 0 0	270 0 0	*II. a.*
		II. b.			
11	...	Permits Nos. 25 to 30, for 40 cooly loads of dry wood from Goompahar Range, Poobong Block, at 8 annas per cooly load	20 0 0	20 0 0	*II. b.*
		II. d.			
11		Grazing of 480 bullocks in Chongtong Block, Goompahar Range, during June, at 4 annas per head	120 0 0	120 0 0	*II d.*
		II e.			
11	...	Permits Nos. 31 to 40 for cane from Poobong Block, Goompahar Range, during June 1880, at Rs. 6	60 0 0	60 0 0	*II. e.*
		III.			
11	...	Price of 28 seers confiscated rubber sold from Goompahar depôt by auction .	20 0 0	20 0 0	*III.*
		V. b.			
9	...	Recovery from ——, Forest Ranger, amount disallowed in Objection Statement for March 1880, on item No. 12, on account of excess leave allowance	5 0 0	5 0 0	*V b*
		Total Revenue . . .		1,250 0 0	

Classified Abstract of Revenue and Expenditure [Form No. 35

No. in cash book of Item.	No. in cash book of Voucher.	Items.	Amount.	Total of budget sub-head.	Remarks.
		EXPENDITURE—	Rs. As. P.	Rs. As. P.	
		A. I. a.			
9	10 G.	Paid Singbeor, sawing and delivering in Goompahar depôt 4,500 running feet inch-planking, at Rs. 4 per 100 feet	180 0 0	180 0 0	*A I. a.*
		A. I. b.			
4	4	Paid Roop Sing, contractor, delivering in Darjeeling depôt 1,600 mds. firewood at 17 Rs. per 100 mds. . . . . Rs. 272 —do.— 156 mds. charcoal at 8 annas per md. 78	350 0 0	350 0 0	*A. I. b.*
		A. III.			
9	13 G.	Paid carriage of 100 cubic feet confiscated oak scantling to Goompahar depôt, distance 5 miles, by contract	10 0 0	10 0 0	*A. III.*
		A. VI. c.			
5	5	Paid Mathematical Instrument Department price of a prismatic compass, Bill No. 15 of 20th May 1880	50 0 0	50 0 0	*A. VI. c.*
		A. VII. a.			
9	11 G.	Paid daily labour, through Ram Sing, for earthwork on bridle-path in Poobong Block, 37 chains. Conservator's sanction No. 5 of 1880-81	60 0 0	60 0 0	*A. VII. a.*
		A. VIII. d.			
9	8 G.	Paid temporary establishment on Poobong plantation for May 1880	45 0 0	45 0 0	*A. VIII. d.*
		Total A. . . .		695 0 0	
		B. I. b.			
6	6	Paid Mr. ——, Deputy Conservator of Forests, pay for May 1880	500 0 0	500 0 0	*B. I. b.*
		B. I. c.			
2	2	Paid part pay of Forest establishment for May 1880	300 0 0	300 0 0	*B. I. c.*
		B. I. d.			
1&7	1	Paid pay of office establishment for May 1880 .	75 0 0	75 0 0	*B. I. d.*
		B. II. b.			
14	20	Paid travelling allowance bill of Mr. ——, Deputy Conservator, for May 1880 . . .	100 0 0	100 0 0	*B. II. b.*
		B II c.			
9	12 G.	Paid travelling allowance bill of ——, Forester, Goompahar Range, for April 1880 . . .	4 0 0	4 0 0	*B. II. c.*
		B. III. e.			
9	9 G	Paid bearing postage on 10 covers . . .	1 0 0	1 0 0	*B. III. e.*
		Total B. . .	.	980 0 0	
		Grand Total Expenditure . .		1,675 0 0	

DARJEELING,
The 5th July 1880.

Deputy Conservator of Forests,
Darjeeling Division.

NOTE—The certificate required by paragraph 205 of the Code will invariably be gummed or pasted on to the classified abstract of expenditure forwarded to the Comptroller General.

Form No. 36.] Register of Revenue and Expenditure in Forest Ranges.

[Suggested] FORM No. 36. [Book.] [*Para. 207.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Revenue and Expenditure in each Forest Range during June 1880.

BUDGET HEADS.		Goompahar Range.	Rangbúl Range.	Tukdah Range			Total as per classified abstract.	REMARKS.
Revenue	I	755	...	...			755	
	II	450	..	20			470	
	III	20	...	...			20	
	IV		.					
	V	5		...			5	
Total Revenue		1,230		20			1,250	
Expenditure.	A. I	530	...	..			530	
	II			..				
	III	10		..			10	
	IV	...		.				
	V	..		...				
	VI	17	17	16			50	
	VII	60					60	
	VIII	45	.	..			45	
	IX	.		..			..	
	Total A	662	17	16			695	
	B. I	342	291	242			875	
	II	37	33	34			104	
	III	1	.	..			1	
	Total B.	380	324	276			980	
Total Expenditure		1,042	341	292			1,675	

Deputy Conservator of Forests,
Darjeeling Division.

[Prescribed.] FORM No. 37. [Book.] [*Para.* 208.]

FOREST DEPARTMENT, BENGAL.

Register of Financial Results, Darjeeling Division.

Year.	Timber and other produce removed from the forests by Government Agency.			Other Revenue.			Formation, improvement and protection of forests.		Total.		Remarks.
	Receipts.	Charges.		Receipts.	Charges.		Charges.		Receipts.	Charges.	
		Budget heads.	Amount.		Budget heads.	Amounts.	Budget heads.	Amounts.			
	Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	
1878-79		A. I. . ½ A. VI. . ⅓ A. VII. . ⅓ A. IX. . ½ B. . 1/27 Direction	35,984 145 871 25 4,705 939		⅓ A. VII. . ⅓ A. IX. . ¼ B. . 1/27 Direction	871 25 2.352 938	A. VIII. . ½ A. VI. . ⅓ A. VII. . ⅓ A. IX. . ¼ B. . 1/27 Direction	4,494 146 871 25 2.352 939			Revenue under I. Rs. 49,720 " " II. 16,173 " " V. 579 Total . 66.472
Total	49,720		42,669	16,752		4,186		8,827	66,472	55,682	
1879-80		A. I. . ½ A. VI. . ⅔ A. VII. . ⅓ A. IX. . ⅖ B. . 3/63 Direction.	30,091 127 320 122 5,926 744		⅓ A. VII. . ⅓ A. IX. . ⅕ B. . 1/63 Direction	160 122 2,963 372	A. VIII . ½ A. VI. . ⅔ A. VII. . ⅓ A. IX . ⅖ B. . 4/63 Direction	3,455 128 320 123 5,926 1,488			Revenue under I. Rs. 43,254 " " II. 23,811 " " III. 3 " " V. 1,494 Total . 68,562
Total	43,254		37,330	25,308		3,617		11,440	68,562	52,387	

[Prescribed] FORM No. 38. [*Paras 213, 216*]

FOREST DEPARTMENT, BENGAL.

Objection Statement to the accounts of the Darjeeling Division for the month of June 1880.

No of Item in Cash Book, and whether on Dr or Cr side	Date	Particulars	Amount entered in objection book	Nature of Objection	Explanation	Conservator's recommendation and Comptroller General's orders
Dr Nos 5 and 10 Cr No 13	4th & 30th 30th	*Cash account—Form No 16* Items under "Advances Recoverable"		Should have been written in red ink Please see para 199 of the Forest Department Code		

CALCUTTA,
The 20th July 1880.

Assistant Comptroller General (Forests). —— *Conservator of Forests, Division* *Conservator of Forests.*

[Prescribed.] FORM No. 39. [*Para. 218.*

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Summary of Revenue and Expenditure to the end of June 1880.

BUDGET HEADS. REVENUE.	Estimate for 1880-81.	Revenue to end of May 1880.	Revenue during June 1880.	Total Revenue to end of June 1880.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—				
a. Timber				
b. Firewood and charcoal				
c. Bamboos				
d. Sandal-wood				
e. Grass and other minor produce				
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—				
a. Timber				
b. Firewood and charcoal				
c. Bamboos				
d. Grazing and fodder grass				
e. Other minor produce				
III.—CONFISCATED DRIFT AND WAIF WOOD				
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:—				
a. Duty on foreign timber and other forest produce				
b. Revenue from shared and private forests				
V.—MISCELLANEOUS:—				
a. Fines and forfeitures				
b. Refunds				
c. Other sources				
TOTAL REVENUE				

CALCUTTA,

The _____ *188*

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Assistant Comptroller General (Forests).

Form No 39.] **Summary of Revenue and Expenditure**

Budget Heads. Expenditure.	Estimate for 1880-81.	Expenditure to end of May 1880	Expenditure during June 1880	Total Expenditure to end of June 1880.
A—Conservancy and Works.				
I.—Timber and other produce removed from the forests by Government agency				
a. Timber . . .				
b. Firewood and charcoal .				
c. Bamboos . . .				
d Sandal-wood . .				
e. Grass and other minor produce . . .				
II.—Timber and other produce removed from the forests by consumers or purchasers				
III.—Confiscated drift and waif wood . .				
IV.—Revenue from forests not managed by Government . . .				
a. Duty on foreign timber and other forest produce .				
b. Revenue from shared and private forests . . .				
V.—Rent of leased forests and payments to shareholders in forests managed by Government . .				
VI.—Live-stock, stores, tools and plant .				
a. Purchase of cattle . .				
b. Feed and keep of cattle .				
c. Stores, tools and plant				
VII.—Communications and buildings . . .				
a. Roads and bridges . .				
b. Buildings . .				
c. Other works . .				
VIII.—Demarcation, improvement and extension of forests . .				
a. Demarcation . . .				
b. Compensation for land and rights				
c. Surveys and working plans				
d Plantations . . .				
e. Protection from fire				
f. Other works . . .				
IX.—Miscellaneous .				
a. Refunds				
b. Law charges . .				
c. Other charges . . .				
Carried over Total A, Conservancy and Works .				

Summary of Revenue and Expenditure. [Form No. 39.

BUDGET HEADS. EXPENDITURE.	Estimate for 1880-81.	Expenditure to end of May 1880.	Expenditure during June 1880.	Total Expenditure to end of June 1880.
BROUGHT OVER. TOTAL A., CONSERVANCY AND WORKS				
B.—Establishments.				
I.—SALARIES :—				
a. Conservators				
b. Superior officers				
c. Subordinate forest and depôt establishments				
d. Office establishments				
e. Deputation and special allowances				
II.—TRAVELLING ALLOWANCES :—				
a. Conservators				
b. Superior officers				
c. Subordinate forest and depôt establishments				
d. Office establishments				
III.—CONTINGENCIES :—				
a. Stationery				
b. Carriage of tents and records				
c. Rents, rates, and taxes				
d. Pay of police guards				
e Official postage				
f. Sundries				
TOTAL B.—ESTABLISHMENTS				
GRAND TOTAL OF ALL EXPENDITURE				

CALCUTTA,
The ——————— *188* .

Assistant Comptroller General
(Forests).

[Prescribed.] FORM No. 40. [*Para. 218.*]

DR. *Account Current of the Forest Department, Bengal, for June 1880.* CR.

To Cash balance	...	...	...	..	...	...	By 3—Refunds and Drawbacks— (Revenue refunds—Forests)	...	...	...	...	...		
,, III—Forest	...	..	..	...	...	...	,, 5—Forest	...	...	...	...	...		
,, Service Funds	...	..	.		...									
,, Deposits	...	...	...	..	...		,, Deposits	...	...	...	...	...	...	
,, Forest Cash Remittances, Local :—							,, Forest Cash Remittances, Local :—							
Forest cheques drawn	...	...	...	...	..	.	Remittances to treasuries	...	...	...	..	.	...	
Inter-divisional transfers	...	...	..	...	..		Inter-divisional transfers	...	...	.	...	...		
,, Advances recoverable	...	..	...	...	..	...	,, Advances recoverable	...	.	...		...	...	
,, Suspense	...	...	...	...	.	...	,, Suspense	...	...	...	...	...	...	
,, Account current (other Governments)	...	...	...	...	..	...	,, Account current (other Governments)	..	...	...	...	...	.	
,, Inter-departmental transfers	...	...	...	..	.	.	,, Inter-departmental transfers	...	...	...	...	...	...	
							,, Cash balance	..	..	...	...	..	...	
TOTAL				...	...	...	TOTAL				...	...	...	

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Assistant Comptroller General (Forests).

Title-page of Cases. [Form No. 41·

[Prescribed.] FORM No. 41. [*Para.* 224.]

Forest Department, Bengal, Darjeeling Division.

NAME OF FILE.—Station Fuel Supply.

CASE No. 3 of 1880-81.

SUBJECT.

Indents from Residents.

No. 329.—Indent of Mr. J. Jones for 500 maunds firewood.
No. 350.—Indent of Executive Engineer for 50 maunds charcoal.

Form No 42.] Register of Cases.

[Prescribed.] FORM No. 42. [Book.] [*Para. 226.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of cases for the year 1880-81.

No. of case.	Name of File.	Subject of case.	Date of close of case.
1	Permanent establishments . .	Pay of establishments (subordinate) .	
2	Stores, tools, and plant .	Purchase of carts	
3	Station fuel supply . .	Indents from residents . .	
4	Permanent establishment . .	Pay of Deputy Conservator . . .	
5	Stores, tools, and plant .	Indent for prismatic compass .	

[Prescribed.] FORM No. 43. [Book.] [*Para. 229.*]

Register of $\frac{\textit{Books}}{\textit{Maps}}$ *in the office of the Darjeeling Division, Forest Department, Bengal.*

No.	Date of receipt.	No. of Copies.	TITLE OR DESIGNATION.	REMARKS.

Form No. 44.] Register of Receipts and Issues of Documents.

[Prescribed] FORM No. 44. [Book] [*Paras.* 233, 238.]

Register of Receipts and Issues of Documents in the Office of the Darjeeling Forest Division, Bengal, for 1880-81.

Register No.	Case No.	Name of file.	From or to whom.	Receipts.		Issues.		Subject.	Reference.	
				No.	Date.	No.	Date.		Back.	Forward.

[Prescribed.] FORM No. 45. [Book.] [*Para. 240.*]

Register of Distribution of Books, Circulars, &c., from the Office of the Conservator of Forests, Bengal, during 1880-81.

Date.	Whence received.	Description.	Number received.	How disposed of									Total number disposed of.	Remarks.
				Darjeeling Division	Kurseong Division.	Teesta Division	Julpigoree Division.	Buxa Division	Palamow Division.	Sunderbuns Division.	Chittagong Division.	Hazaribagh Division.		

Form No. 46.] Conservator's Tour List of Correspondence.

[Prescribed.] FORM No. 46. [*Para. 242.*]

List of Documents received in and issued from the Office of the Conservator of Forests, Bengal, on the 1st June 1880.

Date of receipt or issue.	Documents received or issued.		From or to whom.	Subject.	How disposed of.	Conservator's Orders.
	No.	Date.				

[Suggested.] FORM No. 47. [Book.] [*Para. 245.*]

Register of Proceedings in the Office of the Conservator of Forests, Bengal, for the month of June 1880.

Proceedings Nos.	Subject and order.	Date of previous orders.

Form No. 48.] Certificate of Transfer of Charge.

[Prescribed.] FORM No. 48. [*Paras. 249, 250.*]

FOREST DEPARTMENT, BENGAL.

Certificate of Transfer of Charge of the Darjeeling Division.

CASH.
TIMBER AND FOREST PRODUCE.

DATED DARJEELING,
The 1st June 1880.

I certify that I received charge of the Darjeeling Division from Mr. ——, Deputy Conservator, on the forenoon of this first day of June 1880.

I received* the sum of rupees one hundred only, the cash balance as shown by the Cash Book on this date.

I have examined all the office books and found them posted up to date.

I have received the needful vouchers belonging to the accounts of the current month, and have made myself acquainted with all outstandings and liabilities on account of the department.

I have examined the live and dead stock, as well as the books, maps, office records and office furniture at Head-Quarters; and have examined the depôt registers, which I have found posted up to date.

I have received one cheque book No. 44 unused, as well as cheque book No. 43 containing cheques Nos. 1056 to 1075. The counterfoils of the remaining cheques are correctly filled up.

Countersigned, ——

Deputy Consvr. of Forests,
Relieved Officer.

——

Deputy Consvr. of Forests,
Relieving Officer.

* *Vide* paras. 249 and 250 of the Forest Department Code.

Area of Reserved or Protected Forests. [Annual Form No. 49.

[Prescribed.] FORM No. 49. [*Paras. 253, 255.*]

FOREST DEPARTMENT, BENGAL.

Area of Reserved Forests, 1879-80.

Division or Range.	Civil District or Territory.	Name of Forest.	Area on 1st April 1879.		Added during the year.	Excluded or transferred to other heads.	Area on 31st March 1880.		Number and date of notification of addition or transfer.	Remarks.
			Acres.	Equivalent in square miles.	Acres.	Acres.	Acres.	Equivalent in square miles.		
Darjeeling	Darjeeling	Goompahar	7,438	12	1,145	.	8,583	13	242 of 25th Mar. 1880	710 acres Rectification of area.
	Ditto	Tukdah	10,467	16		2,951	7,516	12	.	Rectification. See paragraph 20 of annual Report.
	Ditto	Rungbul	5,687	9	...	...	5,687	9		
		Total	23,592	37	1,145	2,951	21,786	34		
Teesta	*	*	*	*	*	*	*	*	*	
		GRAND TOTAL	1,898,042	2,967	12,570	26,631	1,883,981	2,945		

DARJEELING,
The 15th June 1880.

Conservator of Forests, Bengal.

[Prescribed] FORM No. 50. [Paras 253, 255, 259.]

FOREST DEPARTMENT, BENGAL.

Area of Plantations, 1879-80.

DIVISION.	Name of Plantation.	ON 1ST APRIL 1879		ADDED DURING 1879-80		ON 31ST MARCH 1880		REMARKS.
		Area	Cost.	Area	Cost	Total area.	Total cost	
		Acres	Rupees	Acres	Rupees.	Acres.	Rupees.	
Regular Plantations								
Darjeeling	Rungbul	247	16,619	...	873	247	17,492	Expenditure on Nurseries chiefly
	Dooterea	2	634	44	632	46	1,266	
	Rangirûm .	10	1,483	23	660	33	2,143	
	Total	259	18,736	67	2,165	326	20,901	
Kurseong								
×	×	×	×	×	×	×	×	× × ×
	Total Regular plantations . .	748	75,645	116	9,022	864	84 667	
Cultural Operations								
Darjeeling	Sepoydura		..	14	202	14	202	Filling in blanks
	Poobong, Senchul and Poomong .	2		3	422	5	750	Nurseries
	Total .	2	328	17	624	19	952	
Kurseong								
×	×	×	×	×	×	×	×	× × ×
	Total cultural operations	51	1,789	26	1,941	77	3,730	
	GRAND TOTAL	799	77,434	142	10,963	941	88,397	

DARJEELING.
The 15th June 1880.

Conservator of Forests, Bengal.

[Suggested.]

FORM No. 51.

[*Paras. 253, 255, 257*]

FOREST DEPARTMENT, BENGAL.

Area of Forest Tracts protected from Fire during the dry season 1880, to accompany Report for 1879-80.

DIVISION.	Forest tracts.	UP TO 15TH JUNE 1879.		DURING DRY SEASON OF 1880.				Total cost up to 15th June 1880.	Year in which protection commenced.	REMARKS.
		Area actually protected.	Total cost.	Area attempted to be protected.	Failures.	Actually protected.	Amount expended.			
		Acres.	Rs.	Acres.	Acres.	Acres.	Rs.	Rs.		
Buxa	Borojhar	...	...	15,360	640	14,720	316	316	1879-80	
	Buxa	53,980	2,479	92,160	640	91,520	6,071	8,550	1876-77	
	Raidak	...		12,800	10,000	2,800	...	..	1879-80	
	Dhampara	..	...	7,040		7,040	..	...	1879-80	
	Bholka	5,760	332	12,800	...	12,800	642	974	1877-78	
	Total	1,06,753	6,949	4,67,676	34,731	4,32,945	11,334	18,283		

Charged in previous years	5,851
" " 1879 80	7,432
" " 1880-81	5,000
Total	18,283

NOTE.—This form is for the dry season, and not for the financial year, and therefore the date up to which expenditure is included must be filled in to suit the circumstances of each circle.

DARJEELING;
The 15th June 1880.

Conservator of Forests, Bengal.

[Prescribed] FORM No. 52. [Parah. 253, 255.]

FOREST DEPARTMENT, BENGAL.

Prosecutions for breaches of Forest Rules during 1879-80.

Forest Division and Civil District	Cases pending from 1878-79.	New Cases of the Year: Injury to forest by fire	Unauthorized felling or appropriation of wood and minor forest produce	Grazing without permission, or in tracts in which grazing is prohibited.	Other offences	Total new Cases of the year	Total Cases	Disposed of during the year: Convictions: Cases	Convictions: Persons	Acquittals: Cases	Acquittals: Persons	Total: Cases	Total: Persons	Cases pending at close of year
Darjeeling District														
Darjeeling		5	5	6		16	16	16	22			16	22	
Teesta			2	1		3	3	2	4			2	4	1
Kurseong		1				1	1	1	2			1	2	
Julpigoree District														
Julpigoree	1	1	1			2	3	3	7			3	7	
Buxa		1	...	2	1	4	4	4	6			4	6	
Lohardugga District.														
Palamow	.	1	1	..	2	4	4	3	9		.	3	9	1
Hazaribagh District.														
Hazaribagh	...		3	.		3	3	3	4		...	3	4	
24 Pergunnahs District														
Sunderbuns	2		7		5	12	14	9	28	2	5	11	33	3
Jessore District														
Sunderbuns	3		10		3	13	16	12	35	4	26	16	61	
Backergunj District														
Sunderbuns			1	...		1	1			1	4	1	4	...
Chittagong Hill Tracts District														
Chittagong	1		1	..	7	8	9	7	10	2	4	9	14	
Total	7	9	31	9	18	67	74	60	127	9	39	69	166	5

DARJEELING,
The 15th June 1880

Conservator of Forests, Bengal.

Summary of Revenue and Expenditure [Annual Form No. 5

[Prescribed.] FORM No. 53. [Para 252 (255

FOREST DEPARTMENT, BENGAL.

Summary of Revenue and Expenditure of the different Divisions during 1879-80.

BUDGET HEADS.	Direction.	Division.	Division.	Division.	Total.
REVENUE.					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Grazing and fodder grass					
e. Other minor produce					
III.—Confiscated drift and waif wood—					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce					
b. Revenue from shared and private forests					
V.—Miscellaneous—					
a. Fines and forfeitures					
b. Refunds					
c. Other sources					
TOTAL REVENUE					

Annual Form No. 53.] Summary of Revenue and Expenditure.

BUDGET HEADS.	Direction.	Division.	Division.	Division.	Total.
EXPENDITURE.					
A.—*Conservancy and Works*—					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
III.—Confiscated drift and waif wood—					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce					
b. Revenue from shared and private forests					
V.—Rent of leased forests and payments to shareholders in forests managed by Government—					
VI.—Live stock, stores, tools and plant—					
a. Purchase of cattle					
b. Feed and keep of cattle					
c. Stores, tools and plant					
VII.—Communications and buildings—					
a. Roads and bridges					
b. Buildings					
c. Oth r works					
VIII.—Demarcation, improvement and extension of forests—					
a. Demarcation					
b. Compensation for land and rights					
c. Surveys and working plans					
d. Plantations					
e. Protection from fire					
f. Other works					
IX.—Miscellaneous—					
a. Refunds					
b. Law charges					
c. Other charges					
TOTAL A. CONSERVANCY AND WORKS					
B.—Establishments—					
I.—Salaries—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
e. Deputation and special allowances					
II.—Travelling allowances—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
III.—Contingencies—					
a. Stationery					
b. Carriage of tents and records					
c. Rents, rates and taxes					
d. Pay of police guards					
e. Official postage					
f. Sundries					
TOTAL B ESTABLISHMENTS					
GRAND TOTAL OF EXPENDITURE					

DATED _____
The _____ 188

Asstt. Comptlr. Genl. (Forests).

Account Current. [Annual Form No 54.

[Prescribed.] FORM No. 54. [*Paras 253, 255.*]

FOREST DEPARTMENT, BENGAL.

Dr. *Account Current for the year 1879-80.* *Cr.*

To Cash balance	.	..	..	...	..	...	By 3—Refunds and Drawbacks— (Revenue refunds—Forests)	...	..		...		
,, III—Forest	...	...			..		,, 5—Forest		..	..	...		
,, Service Funds	...	...		..		...							
,, Deposits	...		..	.	...	...	,, Deposits	...	...	...	..		
,, Forest Cash Remittances, Local :—													
Forest cheques drawn		.											
Inter-divisional transfers		..					,, Forest Cash Remittances, Local :—						
							Remittances to treasuries						
							Inter-divisional transfers						
,, Advances recoverable	...			.									
,, Suspense			..		..		,, Advances recoverable	..	...	..	...	..	
,, Account current (other Governments)							,, Suspense	.	.	.	.	.	
,, Inter-departmental transfers				.			,, Account current (other Governments)	..		.	...	...	...
							,, Inter-departmental transfers	.	..	...	...	...	
							,, Cash balance		...	...	.	...	...
				.									
TOTAL						.	TOTAL				...	..	.

DATED _____

The _____ ____ *188* .

Assistant Comptroller General (Forests.)

L

[Prescribed.] FORM No. 55. [*Paras. 253, 255.*]

FOREST DEPARTMENT, BENGAL.

Outstandings and Liabilities on account of Contractors and Disbursers for 1879-80.

Division.	Department Debtor.			Department Creditor.			Balance due.		Remarks.
	At commencement of year.	Recoveries in cash and value of supplies and work done during year.	At close of year.	At commencement of year.	Payments made during year.	At close of year.	To Department (outstandings).	By Department (liabilities).	
Total .									

Dated _____

The _____ *188* .

_____

Assistant Comptroller General (Forests).

Outstandings on account of Revenue. [Annual Form No. 56.

[Prescribed.] FORM No. 56. [*Paras. 253, 255.*]

FOREST DEPARTMENT, BENGAL.

Revenue received and Outstandings on account of Revenue during 1879-80.

DIVISION.	Particulars.	Outstandings at commencement of year.	Value of sales and other revenue during year.	TOTAL.	Amount realized during year.	Balance due to the Department at end of year.	REMARKS.
	Total .						

DATED _____

The _____ *188* .

_____

Assistant Comptroller General (Forests).

[Prescribed.]

FORM No. 57.

[*Paras. 255, 260.*]

Forest Department, Bengal.

Financial Results of the year 1879-80.

Division.	Timber and other produce removed from the forests by Government agency.		Other Revenue.		Formation, protection, and improvement of forests.	Total.		Remarks.
	Receipts.	Charges.	Receipts.	Charges.	Charges.	Receipts.	Charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Darjeeling	43,254	37,430	25,308	3,617	11,440	68,562	52,387	
Teesta	1,482	6,217	3,628	3,440	9,901	5,110	19,558	
Kurseong	28,516	12,499	11,531	4,346	16,179	40,047	33,024	
Julpigoree	3,812	5,930	6,605	2,952	5,381	10,417	14,263	
Buxa	59,397	36,907	4,954	6,083	15,569	64,351	58,559	
Palamow	...	...	1,097	2,736	11,911	1,097	14,647	
Hazaribagh	..	...	41	3,344	3,467	41	6,811	
Sunderbuns	...	...	1,99,448	34,575	12,493	1,99,448	47,068	
Chittagong	...	..	2,204	9,785	9,626	2,204	19,411	
Chittagong Hill Tracts	...	...	58,247	5,010	5,010	58,247	10,020	
Total	1,36,461	98,883	3,13,063	75,888	,00,977	4,49,524	2.75,748	

Darjeeling,
The 15th June 1880.

Conservator of Forests, Bengal.

Trees felled by Govt. Agency. (Selection fellings.) [Annual Form No. 58.

[Suggested.] FORM No. 58. [*Paras. 255, 261, 268.*]

FOREST DEPARTMENT, BENGAL.

Trees felled by Government Agency during the year 1879-80. (Selection fellings.)

Division.	Trees felled.		Remarks.
	Description.	Number.	
Darjeeling	Oak	260	
	Chestnut	80	
	Walnut	40	
	Tûn	20	
	Miscellaneous . . .	35	
	Total . .	435	
Kurseong			
* *	* *	*	
* *	* *	*	
	Abstract of the Circle.		
	Sâl	2,000	
	Sissu	100	
	Oak	300	
	Chestnut	80	
	Walnut	40	
	Sâj	350	
	Tûn	40	
	Jarûl	20	
	Sundri	120	
	Miscellaneous . . .	400	
	TOTAL . .	3,450	

DARJEELING,
The 15th June 1880.

Conservator of Forests, Bengal.

Annual Form No. 59.] Outturn of Timber, &c., cut and collected by Government Agency.

[Suggested.] FORM No. 59. [*Paras. 255, 262, 268.*]

FOREST DEPARTMENT, BENGAL.

Outturn of Timber and other Produce cut and collected by Government Agency during the year 1879-80.

Division.	Produce cut and collected.				Remarks.
	How obtained.	Description.	Number or quantity.	Cubic feet.	
Darjeeling	Selection fellings	Oak logs	450	18,000	
	Ditto	Chestnut logs	50	2,000	
	Ditto	Walnut logs	50	1,000	
	Ditto	Miscellaneous logs	25	1,000	
	Ditto	Oak scantling	500	500	
	Thinnings	Miscellaneous poles	1,000	.. ..	
		TOTAL TIMBER	2,075	22,500	
	Selection fellings	Firewood	13,000	Mds.	
	Ditto	Charcoal	5,000	Mds.	
	Ditto	Bamboos	2,000	.....	
Kurseong	*	*	*	*	
*	*	*	*	*	
		Abstract of the Circle.			
		Sâl logs	3,000	70,000	
		Sissu logs	100	2,400	
		Gambari logs	10	300	
		Oak logs	450	18,000	
		Chestnut logs	50	2,000	
		Walnut logs	50	1,000	
		Sundri logs	100	1,500	
		Miscellaneous logs	100	2,700	
		Sâl sleepers, various	20,000	32,000	
		Sâj tramway sleepers	6,000	6,000	
		Scantling, various	3,000	3,500	
		Miscellaneous poles	1,500	. .	
		Do. Slabs, ends and pieces	5,000		
		TOTAL TIMBER	39,360	1,39,400	
		Firewood	1,30,000	Mds.	
		Charcoal	6,000	Mds.	
		Bamboos	12,000	..	
		Rubber	58	Mds.	

DARJEELING,
The 15th June 1880

Conservator of Forests, Bengal.

Timber and other produce received in sale depots. [Annual Form No. 60.

[Suggested.] FORM No. 60. [*Paras. 255, 263, 265, 268.*]

FOREST DEPARTMENT, BENGAL.

Timber and other Produce received from Forests in Sale Depôts during the year 1879-80.

Division.	Depôt.	PRODUCE RECEIVED. Description.	Number or quantity.	Cub. ft.	REMARKS.
Darjeeling	Darjeeling	Oak logs	330	13,200	
		Chestnut logs	100	4,000	
		Walnut logs	50	1,000	
		Firewood	65,000	Mds.	
		Charcoal	3,000	Mds.	
		Bamboos	4,000	...	
	Goompahar	Oak scantling	900	900	
		Firewood	20,000	Mds.	
Kurseong		Charcoal	1,000	Mds.	
	*	*	*	*	
	*	*	*	*	
		Abstract of the Circle.			
		Sâl logs	2,080	63,085	
		Sissu logs	59	1,435	
		Gambari logs	2	64	
		Oak logs	400	16,000	
		Chestnut logs	120	4,800	
		Walnut logs	60	2,400	
		Sundri logs	63	738	
		Miscellaneous logs	34	1,166	
		Sâl B. G. Sleepers	16	53	
		Miscellaneous B. G. Sleepers	870	2,900	
		Sâl, N. G. Sleepers	17,815	23,756	
		Sâl Bridge Sleepers	7	14	
		Sâj Tramway Sleepers	5,087	5,087	
		Scantling, various	2,828	2,772	
		Miscellaneous poles	754	...	
		Ditto slabs, ends and pieces	3,594	...	
		TOTAL TIMBER	33,789	1,24,270	
		Firewood	1,40,000	Mds.	
		Charcoal	5,000	Mds.	
		Bamboos	10,000	...	

DARJEELING,
The 15th June 1880.

Conservator of Forests, Bengal.

Annual Form No 61] Sales of Timber, &c., cut by Government Agency.

[Suggested.] FORM No. 61. [*Paras.* 255, 264, 265, 268.]

FOREST DEPARTMENT, BENGAL.

Sales of Timber and other Produce cut and collected by Government Agency during the year 1879-80.

Division.	Depôt or Locality.	Produce sold. Description.	Number or quantity.	Cubic feet.	Remarks.
		Sold from Depôts.			
Darjeeling	Darjeeling	Oak logs	200	8,000	
		Chestnut logs	60	2,400	
		Walnut logs	30	1,200	
		Oak scantling	400	400	
		Firewood	1,20,000	Mds.	
		Charcoal	4,000	Mds.	
		Bamboos	5,000	...	
	Goompahar	Oak scantling	200	200	
		Firewood	10,000	Mds	
		Charcoal	1,000	Mds	
Kurseong					
*	*	*	*	*	
*	*	*	*	*	
		Sold locally.			
Darjeeling	Poobong	Oak logs	3	180	
		Chestnut logs	10	460	
		Charcoal	500	Mds.	
	Tukdah	Charcoal	300	Mds.	
Kurseong					
*	*	*	*	*	
*	*	*	*	*	
		Abstract of the Circle.			
		Sold from Depôts.			
		Sâl logs	1,362	33,570	
		Sissu logs	1	15	
		Oak logs	200	8,000	
		Chestnut logs	60	2,400	
		Walnut logs	30	1,200	
		Sundri logs	63	738	
		Miscellaneous logs	1	10	
		Sâl B. G. sleepers	126	420	
		Sâl N. G sleepers	12,991	17,201	
		Saj tramway sleepers	750	750	
		Scantling, various	2,018	2,046	
		Miscellaneous poles	354	... ..	
		Ditto slabs, ends and pieces	2,660	....	
		Total Timber	20,526	66,350	
		Firewood	1,50,000	Mds.	
		Charcoal	6,000	Mds.	
		Bamboos	12,000	.....	
		Sold locally.			
		Oak logs	3	180	
		Chestnut logs	10	460	
		Total Timber	13	640	
		Firewood	1,000	Mds.	
		Charcoal	400	Mds.	

DARJEELING,
The 15th June 1880.

Conservator of Forest, Bengal.

Account of Timber, &c., in depots and sold locally. [Annual Form No. 62.

Account of Timber and other Produce cut or collected by Government Agency and brought to Sale Depôts or sold locally during the year 1879-80.

[Prescribed.] FORM No. 62. [*Paras. 255, 266, 268.*]

FOREST DEPARTMENT, BENGAL.

Account of Timber and other Produce cut or collected by Government Agency and brought to Sale Depôts or sold locally during the year 1879-80.

PARTICULARS.	No. or quantity.	Cub ft.	TOTAL OF EACH HEAD. No. or quantity.	TOTAL OF EACH HEAD. Cub. ft.
TIMBER.				
BALANCE AT COMMENCEMENT OF THE YEAR—				
DARJEELING DIVISION. Miscellaneous scantling	357	428	357	428
KURSEONG DIVISION. Sâl logs	113	3,118		
Gambari logs	2	126		
Sâl bridge sleepers	65	130	180	3,374
BUXA DIVISION. Sâl logs	1,460	38,177		
Sissu logs	211	3,307		
Khair logs	9	119		
Miscellaneous logs	2	35		
Sâl B. G. sleepers	177	590		
Miscellaneous B. G. sleepers	146	500		
Sâl N. G. sleepers	10,841	14,473		
Miscellaneous poles	875			
Do. slabs, ends and pieces	3,874	...	17,595	57,201
Total Balance ...	...	...	18,132	61,003
RECEIVED FROM THE FORESTS IN DEPÔTS—				
Sâl logs	2,080	63,085		
Sissu logs	69	1,435		
Gambari logs	2	64		
Oak logs	400	16,000		
Chestnut logs	120	4,800		
Walnut logs	60	2,400		

PARTICULARS.	No. or quantity.	Cub. ft.	TOTAL OF EACH HEAD. No. or quantity.	TOTAL OF EACH HEAD. Cub. ft.
REMOVED BY PURCHASERS FROM DEPÔTS—				
Sâl logs	1,362	33,570		
Sissu logs	1	15		
Oak logs	200	8,000		
Chestnut logs	60	2,400		
Walnut logs	30	1,200		
Sundri logs	63	738		
Miscellaneous logs	1	10		
Sâl B. G. sleepers	126	420		
Sâl N. G. sleepers	12,901	17,201		
Sâj tramway sleepers	750	750		
Scantling, various	2,018	2,046		
Miscellaneous poles	354	...		
Do. slabs, ends and pieces	2,660	...	20,526	66,350
SOLD LOCALLY—				
Oak logs	3	180		
Chestnut logs	10	460	13	640
CONVERTED IN DEPÔTS—				
Sal logs	101	1,353	101	1,353
LOST OR WRITTEN OFF AS USELESS—				
Sâl logs	20	446		
Sissu logs	24	660		
Gambari logs	1	49		

Account of timber, &c., in depots and sold locally. [Annual Form No. 62.

Sundri logs	63	3		
Miscellaneous logs	34	1,166		
Sâl B. G. sleepers	16	53		
Miscellaneous B. G. sleepers	870	2,900		
Sâl N. G. sleepers	17,815	23,756		
Sâl bridge sleepers	7	14		
Saj tramway sleepers	5,087	5,087		
Scantling, various	2,828	2,772		
Miscellaneous poles	754	...		
Do. slabs, ends and pieces	3,594	...		
			33,789	1,24,270
Received from the forests and sold locally—				
Oak logs	3	180		
Chestnut logs	10	460		
			13	640
Received by conversion in depôts—				
Sâl N. G. sleepers	711	948		
Slabs, ends, and pieces	402	...		
			1,113	948
Received by transfer from sale depôts—				
Sâl logs	449	14,332		
Sâl N. G. sleepers	12,080	16,106		
Miscellaneous poles	327	..		
Do. slabs	40			
			12,89 6	30,438
Total			65,943	2,17,299

Sal B. G. sleepers	3	10		
Miscellaneous B. G. sleepers	139	463		
Sal N. G. sleepers	194	259		
Miscellaneous poles	37			
Do. slabs, ends and pieces	180	...		
			598	1,887
Used by the Department—				
Sâl logs	8	240		
Scantling, various	628	451		
Miscellaneous poles	89	...		
Do. slabs, ends and pieces	287	...		
			1,012	691
Transferred to other sale depôts—				
Sâl logs	449	14,332		
Sâl N. G. sleepers	12,080	16,106		
Miscellaneous poles	327	..		
Do. slabs	40	...		
			12,896	30,438
Balance at close of the year—				
Darjeeling Division. Oak logs	200	8,000		
Darjeeling Division. Chestnut logs	60	2,400		
Darjeeling Division. Walnut logs	30	1,200		
Darjeeling Division. Miscellaneous scantling	513	626		
			803	12,226
Kurseong Division. Sâl logs	309	7,341		
Kurseong Division. Gambari logs	3	141		
Kurseong Division. Sâl bridge sleepers	72	144		
Kurseong Division. Sâj tramway sleepers	4,337	4,337		
			4,721	11,963
Buxa Division .. Sâl logs	1,853	61,430		
Buxa Division .. Sissu logs	245	4,067		
Buxa Division .. Khair logs	9	119		
Buxa Division .. Miscellaneous logs	35	1,191		
Buxa Division .. Sâl B. G. sleepers	64	213		
Buxa Division .. Miscellaneous B. G. sleepers	877	2,937		
Buxa Division .. Sâl N. G. sleepers	16,272	21,717		
Buxa Division .. Scantling, various	26	77		
Buxa Division .. Miscellaneous poles	1,149	...		
Buxa Division .. Do. slabs, ends and pieces,	4,743	...	25,273	91,751
Total Balance	.	...	30,797	1,15,940
Total			65,943	2,17,299

Darjeeling,
The 15th June 1880.

Conservator of Forests, Bengal.

Annual Form No. 63.] Timber removed from the Forests by Purchasers.

[Suggested.] FORM No. 63. [*Paras. 255, 267, 268.*]

FOREST DEPARTMENT, BENGAL.

Timber and other Produce cut, collected, and removed from the Forests by Consumers or Purchasers, including Pasture, during the year 1879-80.

Division.	Produce removed. Description.	No. or quantity.	Amount of revenue.	Amount actually realized during the year.	Remarks.
			Rs.	Rs.	
Darjeeling	Champ trees	100	2,488	2,488	
	Tûn trees	1	25	25	
	Oak trees	488	7,362	7,312	
	Chestnut trees	470	7,020	7,020	
	Phalat trees	5	75	75	
	Pipli trees	24	353	353	
	Miscellaneous trees	181	1,805	1,805	
	Do. saplings	37	52	52	
	Total Trees	1,306	19,180	19,130	
	Dry timber cub. ft.	3,550	735	735	
	Bramble sticks	1,000	1	1	
	Firewood Mds.	1,350	68	68	
	Do. 14½ tickets, estimated mds.	2,416	72	72	
	Total Firewood, Mds.	3,766	140	140	
	Bamboos	2,450	12	12	
	Do 179½ tickets, estimated No	89,750	359	359	
	Total Bamboos	92,200	371	371	
	Grazing Cattle	5,802	2,901	2,901	
	Ditto sheep	8	1	1	
	Bamboo leaves		462	462	
	Total Grazing	5,810	3,364	3,364	
	Canes	.	69	69	
	Total Revenue under II	...	23,860	23,810	
Kurseong	* * * *	* *	* *	* *	* *
	Total Revenue of the circle under II ...		3,03,300	3,02,788	

DARJEELING,
The 15th June 1880.

Conservator of Forests, Bengal.

Revenue from and Expenditure on Timber, &c [Annl. Form No 64

[Suggested.]

[Paras. 253, 255]

FORM No. 64.

FOREST DEPARTMENT, BENGAL.

Revenue derived from, and Expenditure incurred on, Timber and other Produce sold to Public Departments from Depôt during the year 1879-80.

Name of Department.	Particulars of supplies.	Amount supplied.	Rate.		Amount of Revenue.			Cost to Forest Department.			Comparison of Revenue and Expenditure.		Remarks.
			at	per	Due.	Received.	Outstanding.	Timber expenses under A I.	Quota of all other expenditure chargeable against Timber, &c.	Total.	Surplus.	Deficit.	
		TOTAL											
								Deduct Surplus (or Deficit)					
								Balance for (or against) the Department					

DATED _____ 188 .

The _____

Conservator of Forests, Bengal.

Annual Form No. 65.] Abstract of Value of Timber and Stock.

[Suggested.] FORM No. 65. [*Paras. 253, 255, 269.*

FOREST DEPARTMENT, BENGAL.

Abstract showing the Value of Timber and other Produce at Sale Depôts for the year 1879-80.

Description of timber and other produce.	On hand at commencement of the year.			On hand at close of the year.			Difference in value.		Remarks.
	No.	C. ft.	Value.	No.	C. ft.	Value.	In favour of the year.	Against the year.	
			Rs.			Rs.	Rs.	Rs.	
Timber.									
Logs	1,797	44,882	56,540	2,744	85,889	1,00,847			
Sleepers and scantling	11,586	16,121	18,976	22,161	30,051	35,094			
Poles	875	...	1,747	1,149	...	1,387			
Slabs, ends and pieces	3,874	...	948	4,743	...	1,201			
Total Timber	18,132	61,003	78,211	30,797	1,15,940	1,38,529	60,318	...	
Firewood and Charcoal.	Mds			Mds.					
Firewood	5,493	...	1,486	...	...	...			
Charcoal	721	...	605	1,276	...	1,116			
Total Fuel	6,214	...	2,091	1,276	...	1,116	...	975	
	Total		80,302	Total	...	1,39,645	60,318	975	

Net difference in favour of the year, Rs. 59,343.

DARJEELING,
The 15th July 1880.

Conservator of Forests, Bengal.

APPENDIX I.

Rules for the Appointment of Sub-Assistant Conservators of Forests and Probationers.

Memorandum of conditions for the admission of Probationers for the Superior Staff of the Forest Department to the Forest School at Dehra Dún, dated the 23rd October 1879.

1. The following classes of persons may be admitted as probationers:—

(*a*) Forest rangers and other forest officers in positions corresponding to that of forest ranger.

(*b*) Native gentlemen of good position and education who are not in the forest service.

If in any exceptional case a European candidate, or one who, though a Native of India within the meaning of the definition of 33 Vic., Cap. 3, Section 6, is nevertheless European by habits and education, is admitted as a probationer, the conditions of his admission will continue to be those of the memorandum of conditions appended to the Circular Resolution of the Department of Revenue, Agriculture, and Commerce, No. 6F., dated the 3rd February 1879.

2. Candidates should personally submit their applications to the Conservator under whom they are serving, or of the province to which they belong, as the case may be. Candidates residing in Native States may submit their application to the Conservator of the nearest British province.

3. In the case of candidates already employed in the forest service the maximum limit of age will be 30 years, but in special cases of unusual merit, exceptions may be made. Other candidates will only be accepted if above 18 and below 25 years of age.

4. It will be the duty of the Conservator to satisfy himself that the applicant has active habits, fair powers of observation and sense of locality, and such other qualifications as are necessary to make him a useful officer of the superior staff. The Conservator will further satisfy himself regarding the moral character of the applicant, and will ascertain whether he is of such respectable parentage, connection and occupation, and whether he has received a sufficiently good general education, to enable him to maintain his position among civil officers and the officers of his own department. He will be at liberty to decline forwarding the application without assigning any reason. Candidates who are not in the forest service should, before their application is submitted to the Local Government, be employed as volunteers or otherwise during a sufficient time, ordinarily not less than six months, to enable the Conservator

to form an opinion regarding their aptitude for the work of a forest officer.

If the Conservator is satisfied that the candidate is likely to be a useful officer of the superior staff, he will submit the application and papers, accompanied by a confidential report, to the Local Government, who will pass such orders thereon as the case may require.

5. Candidates must submit the following papers :—

1st.—A statement of their names and parentage, and a birth certificate or other satisfactory evidence of their age.

2nd.—A medical certificate of good health and constitution, including good eyesight and hearing, signed by a Presidency Surgeon or the Civil Surgeon of the station nearest to his place of residence.

3rd—A statement of the schools and colleges at which they were educated since they were twelve years of age together with a certificate of having passed the entrance examination at one of the Indian Universities, or such other examination as the Conservator may consider sufficient.

In case the Conservator is not satisfied with the certificate offered, he may require the candidate to pass an examination in the following subjects :—

I.—Orthography, to be tested by dictation of not less than one octavo page from a standard English author.

II.—English composition, to be tested by writing a letter or report on some general subject.

III.—Arithmetic in all its branches.

In such cases, the examination will be conducted either by the Conservator of Forests to whom the application was made, or by the Principal of a College or such other educational officer as the Local Government may direct.

It will rest with the Conservator forwarding the application to decide whether the result of the examination is satisfactory, or if he prefers it he may consult the Director of the Forest School.

4th.—A certificate of qualification in surveying by the lower standard as laid down in paragraph 14* of the Forest Department Code.

6. The Conservator must satisfy himself that the candidate is proficient in the languages of the province in which he submits his application.

7. Conservators are prohibited from forwarding the applications of candidates who have not fully complied with the prescribed conditions.

8. The names of candidates whose applications are accepted by the Local Government will be registered, but registration does not imply any promise of appointment. Candidates will be eligible for appointments in the event of vacancies occurring.

9. They will be appointed as probationers, and will generally be sent to the Central Forest School at Dehra Dún for training in

* Paragraph 50 of the second edition of the Forest Department Code.

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the School Forests during a period of two years. Should in any special case the Local Government desire to employ any probationer at once instead of sending him to the Forest School, this may be done with the sanction in each case of the Governor General in Council. In such cases the period of probation will be two years, and the conditions for admission to the superior staff will be similar to those fixed for probationers who are sent to the Forest School.

10. Probationers already holding appointments in the forest service will draw the pay of their grade, provided that the amount does not exceed Rs. 150 a month. Probationers not being in the forest service will draw such pay not exceeding Rs. 100 a month as may be fixed by the Conservator of Forests by whom they were selected, in communication with the Director of the Forest School.

11. During the period of probation at the Forest School, the Director will have power to reduce their pay for neglect of duty or misconduct.

12. There will be two standards of qualification for probationers who have completed their course of training at the school—

(*a*) The lower certificate of being competent to hold the position of a forest ranger, being the same as that which may be granted to apprentices.

(*b*) The higher certificate of being eligible for promotion to the class of Sub-Assistant Conservator.

The lower or forest ranger's certificate will be granted to all qualified probationers at the close of their course of training. The higher or Sub-Assistant Conservator's certificate will only be granted to those probationers who distinguish themselves by special aptitude for the superior staff, and who are otherwise fully qualified.

13. All probationers, whether they have received the forest ranger's certificate or the certificate of being eligible for further promotion, will, on return to their province, be employed as forest rangers. No probationer will be promoted to the rank of Sub-Assistant Conservator who has not received the higher certificate, and has not served at least two years as a forest ranger. Service as forest ranger before appointment as probationer will be allowed to count, but no qualified probationer can claim promotion on completing two years' service as forest ranger.

14. Any probationer who is found unsuitable, or who fails in any way to give satisfaction, will be liable, if in the forest service, to summary remand to the province from which he came, or if not in the forest service, to summary dismissal by the Director of the Forest School.

15. Half-yearly reports regarding the progress and qualifications of all probationers at the Forest School will be submitted on the 1st April and 1st October in each year to the Conservator by whom they were selected. The Conservator will forward these reports to the Local Government.

16. Probationers, when proceeding to the Forest School, and when returning to their province (except when they are removed under the provisions of paragraph 14), will be paid their *bonâ fide* travelling expenses.

Memorandum of conditions for the admission of European Probationers referred to in paragraph 1 of the above paper, dated the 3rd February 1879.

Candidates should personally submit their applications, testimonials, and certificates to the Conservator of Forests of the Province in which they reside, or to the Director of the Forest School and Superintendent of Forest Surveys. As a rule, no candidates will be accepted who are married or are under 18 or above 25 years of age; but in special cases exceptions may be made. It will be the duty of the Conservator to satisfy himself that the applicant has active habits, good eyesight, fair powers of observation and sense of locality; and possesses such other qualifications as are likely to make him a useful forest officer. The Conservator will further satisfy himself regarding the moral character of the applicant, and will ascertain whether he has received a sufficiently good general education to enable him to maintain his position among civil officers and the officers of his own department. He will be at liberty to decline forwarding the application without assigning any reason. In the event of his being satisfied that the candidate is likely to be a useful forest officer, he will submit the application and papers, accompanied by a detailed confidential report, to the Government or Chief Commissioner of the Province, when, if approved, the application will be forwarded to the Government of India in the Department of Revenue, Agriculture and Commerce. The Conservator's confidential report may, if desired by him, with the permission of the Government or Chief Commissioner of the Province, be sent direct to the Inspector General of Forests. The term "Conservator of Forests" as used in these rules includes the Superintendent of Forest Surveys.

2. In special cases, applications may be made to the Inspector General of Forests, who will make the needful enquiries, and submit to the Government of India the reports otherwise required in this matter from Conservators of Forests. The Inspector General of Forests is, however, at liberty to decline fowarding such applications absolutely, or to refer candidates to the Conservator of Forests of the Province in which they reside.

3. Candidates should submit the following papers:—

1st.—A statement of their names and parentage, and a certificate or other satisfactory evidence of their birth.

2nd.—A statement of the schools, colleges, or other establishments at which they may have been educated since

they were 12 years of age, together with a certificate of acquirements from some recognised educational establishment in Europe or in India.

In the absence of a certificate considered sufficient by the Conservator of Forests to whom the application was made, candidates will be required to pass an examination in the following subjects :—

1. Orthography, to be tested by dictation of not less than one octavo page from a standard English author.
2. English composition, to be tested by the writing of a short essay and a letter or report on general subjects.
3. Arithmetic, in all its branches.

The examination will be conducted either by the Conservator of Forests to whom the application was made, or by the Principal of a College, or such other educational officer as the Local Government may from time to time direct.

It will rest with the Conservator forwarding the application to decide whether the result of the examination is satisfactory, or, if he prefers doing so, he may consult the Director of the Forest School, to whom the examination papers should in all cases be sent.

3rd.—A statement of their employment while in India, testimonials of good character and conduct, and general testimonials from their former employers, with such references as may appear suitable.

4th.—A medical certificate of good health and constitution, signed by a Presidency Surgeon or the Civil Surgeon of the station nearest to their place of residence.

5th.—A certificate of having passed the examination in the Hindustani language by the Lower Standard. Candidates selected in Burma or Mysore and Coorg will be required to produce a certificate of having passed an examination in Burmese and Canarese respectively, by such standard as may from time to time be prescribed by the Government of India.

6th.—A certificate of qualification in surveying by the Lower Standard as laid down in paragraph 14* of the Forest Department Code, of which the following is an extract :—

"*Para.* 14.*—There will be two standards of qualification in surveying, the 'Lower' and the 'Higher.' The examination by the '*Lower Standard*' will be as follows :—

"A circuit round an area of not less than two square miles of flat country to be traversed with a prismatic compass and chain; the bearings, distances, and offsets to be recorded in a field-book, and to be plotted on a scale of not less than 8 inches = 1 mile. The roads, paths, streams, houses, and other topographical features to be filled in by plane-table and chain. If the officer conducting the examination certifies that no plane-table is available, the interior detail should be filled in by prismatic compass and chain. A line not less than one mile in length to be levelled throughout from both ends, and the sections to be afterwards plotted on a scale of 8 inches = 1 mile for horizontal distances and not less than 20 feet = 1 inch for vertical distances.

"Whenever possible, the examination will be conducted by the Superintendent of Forest Surveys. Officers who cannot present themselves for examination before him may execute the required survey under the supervision of an officer

* Paragraph 50 of the Second Edition of the Forest Department Code.

of the Public Works Department, not under the rank of an Executive Engineer, or of an officer of the Survey Department not under the rank of a Deputy Superintendent; and in this case the supervising officer will forward the map and field-book to the Superintendent of Forest Surveys with a certificate that the work is *bonâ fide* that of the officer under examination, and that it has been done under his supervision.

"The Superintendent of Forest Surveys will grant a certificate if he considers these documents satisfactory, and will send the certificate, if granted, as well as the map and field-book, with his remarks, to the Conservator to whom the application was made.

"Candidates who may be possessed of greater skill than is required by the conditions for the Lower Standard, may be permitted to show it, should they wish to do so, by the addition of hill-shading or the survey of a piece of intricate or mountainous country."

Conservators are prohibited from forwarding the application of candidates who have not complied with all conditions as prescribed.

4. In the case of candidates who have passed the final examination as Assistant Engineers in the Thomason College at Roorkee, the certificate of acquirements required under paragraph 3 (2) and that of qualification in surveying required under paragraph 3 (6) will be dispensed with. In the case also of officers of the Survey Department, who may, with the consent of the head of that branch of the department to which they belong, become candidates, the certificate required under paragraph 3 (6) will be dispensed with, and in lieu thereof the candidate must produce a certificate signed by the executive officer of the Survey Department under whom he is serving, showing the extent of his qualifications in those branches of field and office work (including map-drawing) with which he is acquainted.

5. The names of candidates whose applications are accepted will be registered; but registration does not imply any promise of appointment. Candidates will be eligible for appointments in the event of vacancies arising. They will, as a rule, be appointed as probationers, and from date of joining they will receive salary, which has been fixed at a maximum rate of Rs. 150 per mensem. In special cases, candidates may be appointed Sub-Assistant Conservators of Forests on probation, on a salary not exceeding Rs. 200 per mensem.

6. Regarding their progress and qualifications, half-yearly reports, on the 1st April and 1st October of each year, will be submitted by the Conservator to the Local Government or Chief Commissioner, by whom they will be forwarded to the Government of India with a recommendation for appointment as Sub-Assistant Conservator, in the event of vacancies arising in that grade, or for removal. During their period of probation, probationers and Sub-Assistant Conservators on probation will receive such salaries not exceeding Rs. 150 and Rs. 200 per mensem, respectively, as shall month by month be adjudged to them by the Conservator under whom they are serving, after due consideration of the manner in which they shall have discharged their duties

and conducted themselves generally during the month in question. It will therefore be necessary for him to countersign their salary bills in each instance.

It is to be distinctly understood that any probationer or Sub-Assistant Conservator on probation, who is found unsuitable, or not sufficiently qualified for the work of the Forest Department, or who fails in any way to give satisfaction, will be liable to summary and immediate removal on the report of the Conservator.

7. Before promotion to the grade of Assistant Conservator, Sub-Assistant Conservators may be required to pass such further examinations in languages or other subjects as may from time to time be prescribed by the Government of India for officers in the Forest Department.

APPENDIX II.

Rules for the appointment of Native Apprentices.

Memorandum of conditions for the admission of Native Apprentices to the Forest School at Dehra Dún.

Candidates for appointments in the subordinate staff of the Forest Department, who desire to be received as apprentices at the Central Forest School, will be selected by Conservators of Forests acting under such orders as may from time to time be given by the Local Governments and Administrations under which they are serving.

2. As a rule, no apprentices will be received at the Forest School who have not proved their fitness for forest work by service in the subordinate staff of the Department during a period of not less than six months.

3. Successful apprentices who have received a forest ranger's certificate at the close of their course of instruction will, as a rule, return to and be employed in the province from whence they were sent to the Forest School.

4. The minimum standard of general education required of candidates for admission to the school will be as follows :—

(i) Ability to read fluently and write correctly in their own language.
(ii) Arithmetic, including vulgar and decimal fractions.
(iii) A good knowledge of vernacular accounts.

A knowledge of English is considered an advantage.

The above are the attainments which are at present considered indispensable for each candidate, but it is intended gradually to raise the standard of educational requirements.

5. Candidates for admission to the school must be not less than 18 or more than 25 years of age; and, as a good constitution and active habits are indispensable, each candidate will be required to furnish a certificate of sound health, good vision and hearing, from the Civil Surgeon of the station nearest to his place of residence.

6. Candidates who are annually selected for admission to the School will commence their course of duties on the 1st June in each year.

During the course of training, apprentices will be employed practical forest work, and will be instructed in forestry and veying and in other subjects connected with their profession.

The course of training will extend over two years; and at the close of the course, qualified apprentices will receive a certificate stating that they are competent to hold the position of a forest ranger.

7. Apprentices who have obtained the certificate will, in the first instance, be appointed within three months of the date of their certificate to the class of foresters, and will, if they give satisfaction, and on the occurrence of vacancies, be promoted to the class of forest rangers. As a rule, apprentices who have obtained the certificate will be appointed in the province from which they were sent; but in the event of there being no vacancies available in that province, they may be required to commence their career in some other province.

8. The Director of the School has power to dismiss any apprentice for misconduct; and a man thus dismissed will not be admitted to the School.

APPENDIX III.

Orders regarding the employment, as Forest Rangers and Foresters, of Native Non-commissioned Officers of Her Majesty's Army.

Home, Revenue, and Agricultural Department Circular Resolution No. 25F., dated the 13th November 1880.

The President in Council is of opinion that, as an experimental measure, a certain number of non-commissioned officers of the Native Army should be employed as Forest Rangers and Foresters in the Provinces under the Government of India. In Berar and the Central Provinces this has already, in a few instances, been done with satisfactory results, and the President in Council considers that more general effect may now be given to the suggestion offered by Colonel Pearson, more especially as in the Bengal famine of 1874 the officers of the Native Army who were sent down to work in the relief operations were found to be among the most hard-working, trustworthy, and honest subordinates so employed.

2. The President in Council has been pleased to request His Excellency the Commander-in-Chief to cause the needful instructions to be issued in order that due assistance may be rendered to Conservators of Forests in the selection of promising non-commissioned officers of regiments for employment as foresters and forest rangers in the provinces under the Government of India. His Excellency the Commander-in-Chief has accordingly issued a general order which provides that Officers Commanding Regiments of Native Cavalry and Infantry shall afford every facility to Conservators of Forests, when called upon for the names of suitable non-commissioned officers of the regiments under their command, and for assistance in their selection for employment in the Forest Department. A list of Conservators in the provinces under the Government of India is entered on the margin. Conservators of Forests, acting under the orders of their Local Governments, should place themselves in communication with Commanding Officers of regiments stationed in on near their province, and should endeavour to select suitable men for employment in the forests.

Conservator of Forests,	Bengal,	Darjeeling.
" "	Oudh,	Lucknow.
" "	Central Circle, N.-W. P.,	Naini Tal.
" "	School Circle, N.-W. P.,	Dehra Dun.
" "	Punjab,	Lahore.
" "	Central Provinces,	Nagpore.
" "	Pegu Circle, British Burma,	Rangoon.
" "	Tenasserim Circle, "	Moulmein.
" "	Assam,	Shillong.
" "	Hyderabad Assigned Districts,	Amraoti.

App. III. Employment of Native Non-Commissioned Officers.

3. As regards the selection, Conservators will to some extent be guided by the general principles laid down regarding the selection of Native Apprentices and Probationers for the Forest Department. Only young men of good constitution and active habits should be chosen; they should possess fair powers of observation, a good sense of locality, and such other qualifications as are necessary to make them useful forest officers. The maximum limit of age has been fixed at 30 years; older men should not be taken, and younger men should have preference.

4. As a rule, each Conservator should only select such men as he may require for service in his own province, acting under such orders as he may from time to time receive from the Government to which he is subordinate. The men selected should, as a matter of course, be familiar with the language spoken in the district in which it is intended to employ them.

5. This will be the procedure in ordinary cases. If any of the men whose names have been sent to the nearest Conservator cannot be employed by him, Commanding Officers may submit the names of such men to the Conservator of the School Circle, North-Western Provinces. This officer should, under the orders of the Government of the North-Western Provinces, select any suitable men for whom he thinks it likely that employment can be found. The men chosen by him should, in the first instance, be employed in the School Circle on the same footing as Apprentices sent by Conservators of other provinces; and, for those who may prove suitable and promising, it will probably not be difficult to find employment in other provinces or in the forests of Native States. The pay and allowances of these men while employed in the School Circle should be defrayed, either from the monthly maximum amount sanctioned for permanent subordinate establishments, or from the amount available for the entertainment of temporary establishments.

There may be Conservators who may not have sufficient opportunities for selecting suitable men from the regiments stationed in or near their province. In such cases they may apply to the Conservator of a neighbouring province or to the Conservator of the School Circle in the North-Western Provinces to select men on their behalf. And it should be made specially the duty of the Conservator of the School Circle to assist Conservators in other provinces in this respect.

All these arrangements may be made, under the control of Local Governments, between Conservators and Commanding Officers without the intervention of the Government of India.

6. The time of probation in the forests, whether of the School Circle or of other provinces, should be one year. Those men whom, on the expiry of their probation, it is considered desirable to retain in the forests, should make their choice as to the conditions of service. They may either take their discharge, and then their year of probation will count as service under section 11,

exception 4, of the Civil Pension Code, or they may serve in the Forest Department under the conditions of the General Orders by the Government of India in the Military Department No. 260, dated the 14th March 1865 (*vide* Bengal Army Regulations, paragraphs 75-77, section 26), and in that case they will qualify for the special rates of pension laid down in those orders. Those men whom, after the year of probation is over, it is not considered desirable to retain in the forests, will return to their regiments.

7. Lists of the native non-commissioned officers employed in the Forest Department under these conditions, with remarks regarding the success, or otherwise, which has attended the experiment, should be recorded in the Annual Progress Reports of Forest Administration which are submitted by Local Governments to the Government of India.

8. These orders do not relate to the Presidencies of Madras and Bombay; but the President in Council recommends the plan here proposed to the consideration of the Madras and Bombay Governments.

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APPENDIX IV.

General Rulings of the Government of India in the Financial Department, on the subject of travelling allowances, applicable to officers and subordinates in the Forest Department.

Financial Department Notification No. 1497, dated the 28th March 1879.

Officers in the various Departments of the public service, travelling on duty by railway, are generally allowed 1st, 2nd, intermediate, or 3rd class railway fare, single or double, or mileage, according to the traveller's position in the public service.

When an officer travels in an inferior class to that in which he is entitled to accommodation, it is not open to him to draw mileage or railway fare in his proper class, unless his actual expenses for himself, family, servants, and luggage for the railway journey amounted to not less than the amount of regulated mileage or fare for his class.

The Honourable the President in Council is accordingly pleased to direct that every officer drawing railway mileage or fare shall attach to his bills one or other of the following two certificates at his option: *viz.*, either—

1. "I certify that I travelled on this journey by the first class (or, as the case may be, first or second class)," or—

2. "I certify that I paid not less than the amount here charged in railway fares for myself, my family, my servants, and my personal luggage."

Financial Department Notification No. 1200, dated the 20th June 1879.

The Governor General in Council is pleased to rule that when a public officer, travelling on duty, is provided with the means of locomotion at the expense of the State, he is not, in the absence of a general or special order of the Government of India to the contrary, entitled to any travelling allowance, unless he actually incurs any personal travelling expenses, *i. e.*, for locomotion for himself and his servants and personal luggage, in which case he may be reimbursed the sum actually expended, not exceeding half the daily allowance ordinarily admissible to him.

Financial Resolution No. 258, dated the 21st January 1880.

A question having arisen whether an officer who certifies that he paid in railway fares for himself, his family, his servants, and his personal luggage, an amount less than the amount to which he

would be entitled as mileage, should be paid his actual expenses or travelling allowance at the rate to which the actual railway accommodation used by him would entitle him, the Governor General in Council is pleased to decide that an officer furnishing the second of the certificates prescribed by Resolution No. 1497, dated the 28th March 1879, is entitled to draw the amount of the charges so certified, provided that they do not exceed the amount of travelling allowance to which he would have been entitled if he had travelled in the class in which he is entitled to accommodation.

Financial Resolution No. 2112, dated the 7th August 1880.

The Governor General in Council is pleased to lay down the following in supersession of all existing rules for the grant of travelling allowance to officers in civil employ for journeys by sea or on a river:—

I.—A free passage, or refund of passage-money, may be granted at the following rates to a public servant in the civil department when travelling by sea or in a river steamer, if he would be entitled to draw travelling allowance if he were travelling on land.

II.—For the purposes of these rules—

(1) Marine officers include officers of the Marine Department holding appointments afloat or in dockyards, but not port officers, and are divided into four grades—

1st—Commanders of vessels and Superintendents of Marine.

2nd—Other executive officers, gazetted clerks and engineers.

3rd—Warrant officers, non-gazetted clerks, gunners and European employés.

4th—All others.

(2) Officers in civil employ are divided into three classes—

1st—Covenanted civil servants, commissioned military officers, the port officers mentioned in the margin, marine officers of the 1st and 2nd grades, and other uncovenanted officers with rank not lower than that of extra assistant commissioner, deputy magistrate or deputy collector, or with salary not less than Rs. 200 a month.

The port officers of Calcutta, Madras, Bombay, Rangoon, Karachi, Aden, Akyab, and Moulmein.
The deputy port officers at Calcutta and Madras.
The first assistant port officers at Calcutta, Madras and Bombay
The second assistant port officer at Madras.
The conservator, River Indus.

2nd—Marine officers of the 3rd grade, warrant officers, non-commissioned military officers, European soldiers, and uncovenanted servants in superior service as defined in the Civil Pension Code, with the exception (1) of those included in the first class, and (2) of those on monthly salaries of less than Rs. 30, who ought, in the opinion of the heads of their offices, to belong to the third class.

3rd—All other officers.

III.—An officer of the first class is entitled—

(*a*) to free passage for himself or refund of passage-money at first class rates;

(*b*) to free passage or refund of passage-money at lowest class rates for two, or, if his salary is not less than Rs. 1,000, for three, servants;

(*c*) to the freight of such horses and tents as he would have been entitled to carry at the public expense had he been travelling by railway.

IV.—An officer of the second class is entitled to—

(*a*) a free passage for himself, or refund of passage-money at middle or second class rates;

(*b*) a free passage, or refund of passage-money at lowest class rates, for one servant.

V.—An officer of the third class is entitled—

(*a*) to a free passage for himself, or refund of passage-money at lowest or third class rates.

VI.—Except as provided in Rule III (*c*), no more personal luggage can be carried at the expense of the State by an officer than the quantity, the freight on which, by custom, is included in the charge for passage.

VII.—If board is provided on the vessel either by its owners or its commander, table-money is recovered from an officer of the first class at the following rates for every day on which dinner is provided for him on board:—

(*a*) If the board includes wines and liquors, three-twentieths of salary up to a maximum of Rs. 8.

(*b*) If the board does not include wines and liquors, three-fortieths of salary up to a maximum of Rs. 4.

Provided that—

(1) Table-money shall not be recovered from a native of India compelled by caste or other scruples to make separate arrangements for his board;

(2) An uncovenanted medical officer travelling between Calcutta and Port Blair in charge of convicts is entitled to a free mess not including wine or beer;

(3) A marine officer travelling on an Indian Government vessel will join the mess and pay the usual contribution;

(4) A marine officer, who is entitled to free rations and is proceeding from one appointment to another, in both of which he is messed, will, if the charge for messing is included in the charge for passage, be allowed a free mess. If the messing is a separate charge, he will be reimbursed his actual messing expenses (exclusive of wines and beer) up to a limit of Rs. 4 a day.

VIII.—Table-money is not recovered from officers of the second and third classes. If such an officer makes his own arrangements for messing, he is entitled to table-money at the rate of three-tenths of salary, but not exceeding Rs. 3 and not less than 4 annas for every day on which he dines on board.

Provided that—

(*a*)—A second class passenger is not entitled to be supplied at the public expense with first class mess, *i. e.*, with mess at the commander's table, unless no other mess is provided on the steamer.

(*b*)—A port officer on detached duty or a warrant medical officer sent from Calcutta to Port Blair in charge of convicts during his voyage to or from Port Blair, is not entitled to wine or beer.

IX.—The families of officers of the second class are conveyed at the public expense. Table-money under Rule VIII will be paid at full rates for those members of the family of such an officer who are not less than six years of age, and at half-rates for other members; but a passage will not be provided for more servants than the officer may take with himself under these rules when travelling alone.

X.—Rules I to VI do not apply to an officer travelling otherwise than on payment of passage-money, in any vessel the cost of which is borne from imperial, provincial, or local funds. Such an officer is not, without the special sanction of the Government of India, entitled to any travelling allowance unless he can certify that he has, during the voyage, incurred actual personal travelling expenses, in which case he may recover the actual sum which he has so incurred, not exceeding the amount of the daily or monthly travelling allowance to which he would have been entitled for the period of the voyage if, during that period, he had travelled by land.

Finance Department Notification No. 2642, dated the 4th September 1880.

In supersession of the Resolution of the Government of India in this Department No. 1517, dated the 10th April 1879, the Governor General in Council has decided that in applying any rule which forbids the grant of travelling allowance in two forms for the same day, the day shall, in the absence of an order of the Government of India to the contrary, be held to be twenty-four consecutive hours.

APPENDIX V.

Rules for the Examination in the Vernacular of Forest Officers.

Notification by the Government of Bengal, dated the 7th August 1879.

The following rules regarding the examinations of Forest officers in the provinces under the Lieutenant-Governor of Bengal, are, with the sanction of the Government of India, published for general information :—

The officers of the Forest Department in Bengal will be required to pass by the same standards of examination (Higher and Lower) in Bengali and Hindustani as are prescribed for Police officers.* The examinations will be conducted under the orders of the Central Examination Committee, Calcutta, at the several local centres, as provided for in the Examination rules of the 21st November 1874. Special papers will, however, be prepared for Forest officers, in which technical judicial terms will be avoided, and such terms substituted as bear directly on Forest work.

A Forest officer passing the above examinations will be considered to have fulfilled the conditions as regards examination in languages laid down in Rules 17 and 18 of the Forest Department Code,† for the purpose of promotion to the higher grades. The Examinations passed by Forest officers in Hindustani by the Military Standard in the other provinces or in Bengal, previous to the issue of these orders, will, however, hold good for the purposes of promotion.

Order by the Chief Commissioner of Assam, No. 291, dated the 4th December 1879.

The following rules regarding the examination of Forest officers in the Chief Commissionership of Assam are, with the sanction of the Government of India, published for general information :—

The officers of the Forest Department in Assam will be required in future to pass by the same standards of examination (Higher and Lower) in the languages required for this province as are prescribed for the language examinations of Police officers in Bengal. The examinations will be conducted under the orders of

* *Vide* Notification by the Government of Bengal, dated the 18th November 1879, published at page 1139 of the *Calcutta Gazette*, dated the 19th November 1879, Part I.

† Paragraph 51 of the Second Edition of the Forest Department Code.

the Central Examination Committee, Shillong, at the several local centres, in the manner provided for the examination of Assistant and Extra Assistant Commissioners in this province. Special papers will, however, be prepared for Forest officers, in which technical judicial terms will be avoided and such terms substituted as bear directly on Forest work.

A Forest officer passing the above examinations will be considered to have fulfilled the conditions as regards examination in languages laid down in Rules 17 and 18 of the Forest Department Code,* for the purpose of promotion to higher grades. The examinations passed by Forest officers in Hindustani by the Military Standard in the other provinces, or in Bengal, previous to the issue of these orders, will, however, hold good for purposes of promotion.

Order by the Honourable the Lieutenant-Governor of the North-Western Provinces and Oudh,—No. 163, dated the 6th February 1880.

The following rules for the Vernacular Examination of Forest officers in the North-Western Provinces and Oudh, and which have received the sanction of the Government of India, are published for general information :—

1. The Examination will be divided into three sub-heads—

(*a*) Conversation.
(*b*) Reading—(1) Urdu, (2) Hindi.
(*c*) Translation and dictation (for higher standard only).

2. *Conversation.*—In order to pass in conversation, the examinee will be tested in talking with one or more natives, in such a way as to show that he can understand, and make himself understood by, ordinary natives, both in common conversation and in the course of business.

Maximum number of marks 60.

3. *Reading Urdu.*—In order to pass in Urdu, the examinee must read aloud with fair accuracy two short *urzis*, taken at random from a Forest office in the examinee's circle, written in an ordinarily legible Urdu running hand, and must explain their meaning.

Maximum number of marks 20.

4. *Reading Hindi.*—The same as for Urdu—Urdu *urzis.*

Maximum number of marks 20.

5. To pass by the *lower* standard, the examinee must obtain 50 marks, and to pass by the higher standard, 75 marks.

* Paragraph 51 of the Second Edition of the Forest Department Code.

6. *Translation and dictation* (for the higher standard only).—Candidates will be required to translate into the vernacular, with fair fluency and correctness, an order or letter on a subject connected with their work, dictated in English by the Committee of Examination; they will also be required to write in the vernacular characters (Persian and Nagri) an order or letter dictated in the vernacular by the Committee.

Maximum marks	Translation	25
	Dictation	25

To pass in either of these subjects, a candidate must obtain not less than three-fifths, or 15 marks.

7. Candidates will be examined by the Provincial Divisional Committees, subject to the general control of the Central Committee.

Forest Officers in the Punjab.

I.—Lower Standard.

1. (*a*) To read in Urdu the—
   (1) Bagh-o-Bahar (The second durwesh, including the story of Azad Bakht).
   (2) Jarrett's translation of Marshman's History of India, the Hindu period.
   (As in the existing Lower Standard for Military officers.)

   (*b*) To read a short "arzi," or report, or "rubkári," written in good legible Urdu running hand; the meaning of the paper to be explained also by the candidate.
   60 marks (30 is the minimum to pass).

2. Conversing with an ordinary and not specially educated native (called in by the Committee) with such accuracy as to be understood by and to understand him. Conversation should be directed both to common subjects and to the business of the Forest Department.
   60 marks (30 to pass).

II.—For Higher Standard.

I. Reading and explaining two short "arzis," reports, or "rubkáris," written in a fairly legible Urdu running hand, and to explain the meaning.

Reading also a sheet of Urdu accounts, using the "rakm" or signs for money and weight quantities.

60 marks (45 to pass).

II. Conversation with one or more natives (headmen of villages, timber dealers, native officials, or others not specially educated) with such fluency and accuracy as to be readily understood by them

and to make them understand. Conversation should be directed both to common subjects and to the business of the Forest Department.

60 marks (45 to pass).

III. Dictating in plain Urdu a letter or order on a subject connected with Forest work. The order, &c., in English will be given to the candidate, who will dictate his translation to a Munshi.

Writing with the candidate's own hand in Urdu a short Forest order or proceeding, the nature of which will be verbally suggested by the examiners.

60 marks (45 to pass).

It will be understood throughout that Urdu is the language of the examinations of a plain homely kind such as can ordinarily be used in conversation, except to very illiterate men who only know some special dialect.

Forest Officers in the Hyderabad Assigned Districts.

I. Examinations will be held at Amraoti or Akola.

As a rule, they will take place about the 1st of September, but the Commissioner may vary the time of examination under special circumstances.

II. The following languages shall be the subject of examination according to the standards hereafter noted :—

Marathi, by the Higher and Lower Standards.
Hindustani by the Lower standard.

Candidates may offer themselves for examination in Hindustani and Marathi by one and the same Committee.

III. Forest officers in Berar, to qualify in the vernaculars, must pass by the Lower Standard in both Marathi and Hindustani, or, with the sanction of the Conservator of Forests, in Marathi by the Higher Standard.

IV. The Examination Committee shall be appointed by the Commissioner, and shall, as a rule, be presided over by himself or the Judicial Commissioner.

An officer selected from the Educational Department will usually be associated with the Committee.

V. The examination papers will be prepared by the Commissioner, or, subject to his approval, by a Member of the Committee selected by him.

VI. The examination should test proficiency in the vernaculars according to the different standards as follows :—

(*a*) In Marathi, by the Lower Standard.

(1) The examinee should be able to read with correctness and moderate fluency, and understand a fairly written proceeding, or a statement of accounts, or petition, previously selected for the purpose.

(2) He should prove his ability to converse intelligibly with an officer of any Court, or a Forest subordinate on points connected with his official duties, and also with a peasant on rural and other simple topics.

(*b*) To the preceding the following should be added for examination by the Higher Standard in Marathi :—

(1) The examinee should be able to translate (in writing) into the Marathi of the Courts, with fair correctness and without assistance of any kind, an English memorandum connected with Forest questions, or other official paper furnished by the Committee.

(2) He must dictate in the Marathi of the Courts an intelligible translation of an English report or order.

(*c*) The Lower Standard in Hindustani shall be the same as that fixed for Marathi, except that papers in the Persian and Nagri characters shall be substituted for the Marathi paper, and the test of the candidates in colloquial power be limited to conversation with a Court official or Forest subordinate.

VII. The object of Forest examination in the vernaculars being to insure Forest officers being able to communicate with the people of the country, and check vernacular reports and accounts with facility, no officer shall be deemed to have passed who is not proficient in all portions of the examination,—*i. e.*, in reading and conversation, or reading, writing, and conversation, according to the standard in question.

VIII. The Committee shall report the result of the examination, if favourable, for the orders of the Resident, and no candidate shall be considered to have passed until the recommendation of the Committee regarding him shall have received the Resident's approval.

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